

Inclusive Assessment

Improving Learning for All

A Manual for Improving
Assessment in
Accounting Education

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II Introduction

Over the past decade, the number of international students enrolling in Australian higher education accounting programs has increased dramatically. As a result of this growth in international student numbers and the general increase in access for all in Australian higher education, academics are faced with a cohort of students vastly different from the past. In this Manual we will refer this as the intercultural classroom (Ward et al. 2001), a term that recognises this diversity.

This changing profile includes students studying accounting programs in Australia and those who undertake the same program in offshore locations. As the diversity and number of students enrolling in accounting education programs increases, there has been a concomitant growth in the demand for accounting graduates from employers.

Accounting is a vocational discipline and so the needs of employers and the professional accounting bodies are important in the design of accounting programs. A key focus of the professional accounting bodies in Australia (CPA Australia and the Institute of Chartered Accountants in Australia) and universities nationally and internationally, has been the focus on the development of generic skills and activities in addition to those technical skills required in the discipline. These skills are categorised by the professional accounting bodies as routine, analytical, appreciative, personal and interpersonal skills. The development of these skills enhances the ability of graduates to apply their recently acquired technical knowledge in a variety of contexts and under a variety of conditions. They assist in the development of independent accounting graduates with life-long learning skills. It is the assessment of these generic skills that is the focus of this Manual.

This Manual has been produced in response to a recognition of the need to review our learning and teaching practices as a result of increasing student numbers, increasing student diversity and in response to the needs of employers and the accounting profession, particularly to ensure that appropriate assessment of generic skills is occurring.

The Manual is predicated on four important assumptions.

- 1) Assessment (with appropriate levels of feedback) is one of the most important factors that influence students' approaches to learning.
- 2) All assessment will disadvantage some.
- 3) Academics, as teachers, are able to exert a high level of influence over the learning context (Ramsden 1992) that includes assessment, curriculum and teaching.

- 4) Regardless of the teaching model used or the previous educational experiences or orientations to learning of students, the most important factor to influence students' approaches to learning is the quality of the learning context. This Manual focuses on one aspect of this context; that of quality of assessment.

III Defining Quality as it Relates to Assessment

The issue of quality in higher education has attracted much attention over the past decade as the need for accountability and for evidence-based practice has increased. As a value-laden concept, defining quality is often stakeholder relevant and dependent upon the perspective of the stakeholder. Suffice to say, discussions about what constitutes quality in assessment in higher education abounds in the literature. For the purpose of this Manual, the indicators of effective assessment developed and published by James et al (2002) provide a suitable framework. These principles are presented in terms of three objectives, detailed below, and 'a checklist for quality in assessment' (reproduced in Appendix One).

James et al (2002) specify three objectives for higher education assessment as follows:

- Assessment that guides and encourages effective approaches to learning;
- Assessment that validly and reliably measures expected learning outcomes, in particular, the higher-order learning that characterises higher education; and
- Assessment and grading that defines and protects academic standards.

The quality of assessment for all students undertaking higher education is central to improving student learning outcomes. An important first step in this improvement cycle is a consideration of the findings of the empirical research that underpins the development of this Manual.

IV Project on Assessing Students Unfamiliar with Assessment Practices in Australia

This project investigates how the challenges relating to quality assessment practices identified in the James, McInnes and Devlin Report (2002) *Assessing Learning in Australian Universities: Ideas Strategies and Resources for Quality in Student Assessment*, are being addressed in the context of accounting education in an international environment. In addition, a variety of assessment tasks that ensure equivalency of content and learning outcomes, irrespective of the location of an enrolled student, were identified and implementation strategies developed.

Assessment measures the knowledge and skills attained by a student. Professional accounting bodies, such as CPA Australia, the largest Australian accounting body and the International Federation of Accountants (IFAC), base their accreditation of accounting degrees on the demonstrated quality of the education experience for students. Assessment is a primary mechanism for demonstration of excellence and is also a measure of the quality of graduates entering the profession.

CPA Australia and the Institute of Chartered Accountants in Australia (ICAA) have developed joint accreditation guidelines that outline their expectations in relation to the development of specific generic skills by accounting graduates. An important

component of these accreditation guidelines is the requirement that there is an equivalency of content and assessment, irrespective of the location of the student undertaking the program. Over the last 15 years, the numbers of students enrolling in Australian accounting programs, both in Australia and overseas, have increased substantially. While the accounting bodies may be clear about the generic skills requirements of accounting graduates, it is generally less clear how the assessment being undertaken by students measures those skills, particularly in the light of large student numbers, the cultural mix of students and the diversity of teaching models and locations.

This project, which was funded by the Carrick Institute for Learning and Teaching in Higher education therefore, sought to determine how equivalency of student learning, assessment and attainment of the required skills can be ensured through assessment practices that take into account students with different cultural and learning backgrounds. We expect the findings will have wide application across all accounting programs in Australia and overseas as they provide clear guidance on assessing students from other cultures. In addition, the Australian accounting profession will benefit from greater certainty about standards when accrediting accounting programs offered by Australian universities both locally and abroad.

While the theme of the investigation is Assessing Students Unfamiliar with Assessment Practices in Australian Higher Education, the research design included consideration of students who *are familiar* with assessment practices in Australian Higher education also. This inclusion ensured that the research outcomes are relevant and useful for immediate implementation across accounting programs, regardless of the contextual factors.

The final project report, Assessing Students Unfamiliar with Assessment Practices in Australian Higher Education provides full details of the project objectives, research design, findings and recommendations and is available on the Carrick Institute for Learning and Teaching in Higher Education at <http://www.carrickinstitute.edu.au>.

Key Findings from the Report

1 English Competency – Key Finding

The project has found that it is the English competency of students undertaking accounting assessment that has the most impact on student learning.

1.1 English Competency Levels on Entry

Academics lament the lack of control they currently have over the entry requirements in many of the courses they teach. The English competency of many students, particularly international students is an issue of concern for all stakeholders – employers, academics, the professional bodies and students.

1.2 Additional Support at Faculty and School Level

While early assessment of English competency is an important part of recognising the need for further assistance in this area, there is an increasing need for additional resources to be made available to Schools/Departments to assist these students.

Students who need to improve their English competency should undertake an additional first year course that develops their English

competency, particularly in an accounting/business/law context. Working out the criteria for students who enter this course requires additional thought and discussion. Regardless, the details should not detract from the overall thrust of the recommendation.

Additional support staff should be provided in Schools/Departments to work specifically with those students identified as needing to improve their English competency.

2 Variations in Teaching Models and Equivalency of Learning – Key Finding

Equivalency of learning will only be assured where generic skill development is mapped across every course in a program.

Location, facilities, support staff and class scheduling are just a few examples of the variables that impact the quality of the teaching models used in onshore or offshore programs. Whether a student is full-time or part-time, male or female, young or old, local or international are yet another set of variables to consider. The focus of our study was on assessment and its impact on equivalency of learning. Equivalency is best achieved where academics are able to clearly articulate the capabilities that the assessment design in their unique courses aims to assess and then each course across a whole program is mapped. This gives the critical overall picture of generic skills development across the whole undergraduate accounting degree.

Where a teaching model inhibits the development of specific generic skills, then a decision about additional resourcing is needed. That may equate to additional teaching visits offshore, smaller class sizes, additional support from local staff teaching in offshore locations and/or innovative approaches to assessment that may involve increased use of technologies.

Like current accounting practices in the contemporary business environment, there is no one model for equivalency of learning that can be provided to suit all. Equivalency will be assured where generic skill development is mapped across every course in a program. This will inevitably result in different mappings to reflect different teaching models. This mapping process will highlight gaps and overlaps that can then be the focus of discussion within Schools and Departments. This in itself is a vital first step to assuring equivalency of learning across locations.

3 Teacher Quality and Assessment Design – Key Finding

The way in which assessment is designed and written and the way lecturers convey their expectations about how the assessment will be undertaken is crucial to how students from various countries including Australia perform in that assessment.

3.1 Teaching Quality

The quality of teaching is a key issue in the discussion around improving learning and teaching, particularly around the design and implementation of appropriate assessment. We found some staff who retained a strong teacher-centred approach. The area needs further research but a possible solution is for new staff

entering academia to undertake a teaching role should be required to have, or to undertake in their first year of employment, a mandatory teaching qualification. In addition, staff seeking internal promotion through their university promotion system should have a mandatory teaching qualification.

3.2 Individual Feedback for Academics

In an environment of accountability, where student feedback is viewed as a key performance indicator, all universities should implement a system where lecturers are individually evaluated. While some universities currently have this systematic approach to evaluation, it is not consistent across all institutions. This is not the only measure of teaching quality and should not be used in isolation to assess the teaching performance of an academic. However, student feedback is an important indicator of student satisfaction and is best used to develop improvement strategies at the individual level.

V Description of the Manual

The primary aim in developing this Manual is to provide academics, teaching in an undergraduate accounting program in Higher education, information about assessment design, specifically focused on the development of generic skills. The need to reassess this focus reflects increasing student diversity, the growth in both numbers of international student enrolments in Australia and offshore (outside of Australia) program offerings and the demands of employers and the accounting profession. While the Manual has been prepared with the assessment of undergraduate accounting students as the focus, many of the suggestions made and ideas presented could be adapted for implementation in other discipline areas in Higher education. It is intended that the Manual provides ideas, suggestions and perhaps the 'spark' for academics to reflect and consider their assessment design as they develop assessment practices that account for increased student diversity in the classroom and the demands of the ever-changing business environment.

The Manual is designed in five sections as follows:

Section One:

Linking Assessment Design and Generic skills

Section Two:

A Strategic Approach to Assessing Generic Skills in an Undergraduate Accounting Program

Section Three:

Designing Assessment that Improves Learning for All

Section Four:

Assisting Staff to Develop Assessment that Improves Learning for All

Section Five:

References to Existing Good Practice

VI How to use the Manual

In the first section, *Linking Assessment Design and Generic Skills*, a suggested model about how to identify specific generic skills to be developed (as required by the Australian professional accounting bodies) linked to a specific assessment task is provided. In this model, the importance of recognising the influence of 'conduct' (whether an assessment is completed individually or in groups) and the role of the 'assessor' (whether it be the academic, self, peer or a combination) is highlighted.

The model is an example of how combinations of conduct and assessment might enhance the development of specific skill sets.

In section two, *A Strategic Approach to Assessing Generic Skills in an Undergraduate Accounting Program*, we pay particular attention to the development of communications skills, both written and oral. Our research indicated that staff, students and employers all consider this skill set as one that requires additional attention in programs aimed at delivering high quality accounting graduates.

Using the undergraduate accounting program structure from the BBus (Accounting) at RMIT University as a framework, a model for integrating communication skills across a three-year undergraduate accounting program is provided. As explained more fully in this section, there are a multitude of variables that will impact any model developed, as it will be unique to the context in which it is developed and delivered; however the model does provide an example of how a set of skills, designed to improve communications skills, might be incorporated in a whole-of-program approach.

In Section Three, *Designing Assessment that Improves Learning for All*, three examples of assessment practices that have evolved as a result of the research undertaken for this project are described.

These examples aim to address two of the key findings from the research; namely, the need to improve the 'English competency levels of students', and 'Teacher quality and assessment design'. Explanations of the initiatives including full sets of templates used for implementation are provided. In addition, student feedback for each of the initiatives is also detailed.

Section Four, *Assisting Staff to Develop Assessment that Improves Learning for All*, describes the process developed and used in the School of Accounting and Law at RMIT University, Australia, to encourage staff reflection and attention to improving assessment design, mindful of the increasingly diverse student cohorts that we work with. Again, it is an example of what was developed and implemented in a specific environment and provides an example of what others may use as a framework to tailor their own processes, reflecting their individual and unique contexts.

In Section Five, *References to Existing Good Practices*, a summary of key issues to consider in the conduct (individual and group) and the assessor (academic, self and peer) as they relate to assessment design are detailed. In addition, references to the literature about good practice that relate specifically to assessment in accounting are provided.

VII Terms Used in the Manual

A full description of the key terms used in the Report titled, *Assessing Students Unfamiliar with Assessment Practices in Australian Universities* are detailed in Section 1.5 of that Report.

The following terms are re-stated here and used throughout this Manual.

1) Communication Skills

May and May (2005) define communication skills as a broad area that includes formal and informal oral presentations, interpersonal communication, reading, listening, and the ability to think carefully and critically. More specifically, Stowers and White (1999) note that five important communication skills need to be developed among professional accountants, namely, oral presentations, writing and interpersonal skills, listening and interviewing.

2) Graduate Attributes

Barrie (In press) has recently defined graduate attributes 'as abilities that enable graduates to make use of or apply disciplinary knowledge', or 'as abilities that are integral to disciplinary knowledge' (cited in Tindale et al. 2005, p 8). In the higher education literature, graduate attributes are used interchangeably with generic skills, capabilities, competencies, quality (Clanchy & Ballard 1995) and professional skills (DE LA Harpe et al 2000).

3) Group Work

A type of activity in which learners work together in groups in order to learn something: Learners can work in groups of 2, 3, 4 or more to do problem solving or other types of exercises (Edsnet 2006).

Group work can facilitate the development of skills, which include:

- teamwork skills (skills in working within team dynamics; leadership skills);
- analytical and cognitive skills (analysing task requirements; questioning; critically interpreting material; evaluating the work of others);
- collaborative skills (conflict management and resolution; accepting intellectual criticism; flexibility; negotiation and compromise); and
- organisational and time management skills (James et al. 2002 p 48).

4) Peer Assessment

Falchikov (1995) defines peer assessment as the process through which groups of individuals rate their peers. The assessment criteria may cover issues of mastery of learning content, academic skills and social and communication skills. Peer assessment can be used to assess learning processes and outcomes in a summative way. It can be also used in a formative way when students are not familiar with the concept of peer-assessment.

5) Portfolios

Arter and Spandel (1992) described portfolios as a purposeful collection of student work that tells the story of the student's efforts, progress, or achievement in given areas. This collection must include student participation in the selection of

portfolio content, the guideline for selection, the criteria for judging merit, and evidence of self-reflection (p 36).

6) Self-Assessment

Boud and Falchikov (1989) defined self-assessment as 'the involvement of learners in making judgements about their own learning, particularly about their achievements and the outcomes of their learning' (p 529).

Section 1 Linking Assessment Design and Generic Skills

1.1 Generic Skills as Defined by Professional Accounting Bodies

The professional bodies expect that accounting students will acquire a set of generic skills and require the teaching of generic skills in the core curriculum. The teaching of generic skills and the development in students is to be planned and systematically implemented in curriculum design (CPA/ICAA 2005 p13).

The primary aim of Section One is to identify specific assessment tasks and assessment processes that map against the CPA/ICAA generic skills as detailed in their Accreditation Guidelines (2005 p12). These 30 generic skills are detailed in table 1.1, CPA/ICAA Generic Skills in Core Curriculum.

Table 1.1 CPA/ICAA Generic Skills in Core Curriculum

	Routine Skills
1	report writing
2	computer literacy
	Analytic/Design Skills
3	identify, find, evaluate, organise and manage information and evidence
4	initiate and conduct research
5	analyse, reason logically, conceptualise issues
6	solve problems and construct arguments
7	interpret data reports
8	engage in ethical reasoning
	Appreciative Skills
9	receive, evaluate and react to new ideas
10	adapt and respond positively to new challenges
11	make judgements derived from one's own value framework
12	think and act critically
13	know what questions to ask
14	engage in lifelong learning
15	recognise own strengths and limitations
16	appreciate ethical dimensions of situations
17	apply disciplinary & multi-disciplinary perspectives
18	appreciate processes of professional adaptation and behaviour
	Personal Skills
19	be flexible in new/different situations
20	act strategically
21	think and act independently
22	be focussed on outcomes
23	tolerate ambiguity
24	think creatively
	Interpersonal Skills
25	listen effectively
26	present, discuss and defend views
27	transfer and receive knowledge
28	negotiate with people from different backgrounds & with different value systems
29	understand group dynamics
30	collaborate with colleagues

The alignment of assessment and generic skill development provides academics with suggestions about the types of assessment that may be designed to develop specific generic skills. In addition, where there is evidence at the course and program level that specific generic skills are the focus of specific assessment tasks, accrediting bodies can feel confident that their requirements are being satisfied.

As part of this mapping process, it is important to note that the alignment of these skills is subject to the interpretation of the skill so defined. Others may align the generic skills and assessment tasks and processes slightly differently. This is not surprising as academics and others spend a great deal of time questioning, for example, what is meant by 'critical analysis' or 'tolerating ambiguity'.

Another example is the alignment of the important skill set underpinning 'communication' with the CPA/ICAA generic skills. In the CPA/ICAA Accreditation Guidelines (2005, p 13) the following reference is made:

...communication skills are not listed as a separate skills area but are clearly implicated by many of the other areas. The ability to communicate clearly and precisely is highly valued by employer groups and by professional accounting bodies worldwide.

Clearly, the ability to communicate is an important element of many assessment tasks including, for example, report and essay writing, oral presentations and debates. To be able to effectively communicate requires the development of other skills including, the ability to interpret information, think logically, solve problems and the like.

The mapping of assessment tasks and process with generic skills should be used as guide only. What follows are not definitive statements, however, the process of identifying how assessment design is specifically linked to the development of identifiable generic skills assist both academics and students in clarifying the purpose of assessment tasks.

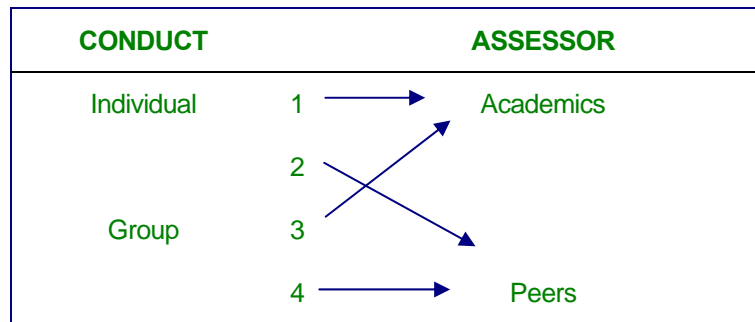
1.2 How to Use the Model

As part of the research underpinning this Manual, several attempts were made to link the specific generic skills identified by the professional accounting bodies with specific assessment tasks. This *direct* linking or mapping as part of a modelling process has been problematic at best, because:

- The skills identified by the professional bodies were not defined with a view to accommodating this direct mapping;
- The skills overlap; and
- Whether a specific skill or set of skills is developed is *less dependent on the assessment task* (essay, report, case study) and *more dependent on the context of the task*. The latter includes reference to the framing of the questions, whether the task is completed individually or as a group and whether assessment of the task is undertaken by the academic, self and/or peers.

The example that follows shows how the conduct and assessor of a specific task can influence the set of generic skills developed and assessed.

Assessment Task – Written Report



Varying the combination of the conduct and assessor of the same assessment task leads to the development of a different suite of generic skills.

Combination 1	The report is an individual assessment task and assessed by the academic
Combination 2	The report is an individual assessment task and assessed by peers (and perhaps the academic)
Combination 3	A group report is prepared and assessed by the academic
Combination 4	A group report is prepared and assessed by peers.

In addition, the framing of questions and the expectations of the academic when designing the assessment will also determine the generic skills that are the focus of the assessment. In short, the design of any assessment task involves multiple perspectives and variables that potentially influence the type of generic skills that is being assessed.

With these limitations in mind, any attempt to directly link the generic skills with assessment tasks only is, to a large extent, subjective and dependent on the ability of the academic to clearly articulate the skills that their task is seeking to assess. Any process to make direct links is artificial and forced.

That is not to say that these links are not possible. Indeed, as a part of ensuring teaching quality, there is value in clearly establishing such links. The real value in establishing the links is more about the academic ensuring that they are confident about the aims of their assessment task and that they can clearly articulate the links between the task and the student learning outcomes identified for the specific course.

1.3 A Model for Mapping Generic Skills and Assessment

The two illustrations that follow may assist in clarifying the discussion above. To reiterate, the model reflects an individual academic's approach to an assessment task that reflects the context of the assessment and the aims of the course.

In the first example, an industry-based assignment is the task that students have the option of completing individually or in groups. The report is both self assessed and assessed by the academic. The output is a written report.

In the model, the assessment *task* is considered in terms of a process that involves the conduct of the task (individual or group) and the assessor of the task (academic, peer, self). Traditionally in accounting education, assessment has been designed primarily as an individual task, although increasingly group work assessment is being

used. Whether the primary motive for this increase in group work requirements is based around the development of unique generic skills or the assessment (marking) demands on academics remains unclear. What is clear is that different generic skills are developed when the assessment process varies in terms of 'conduct' and the 'assessor'.

Assessment Task – Business Report Generic Skill Development

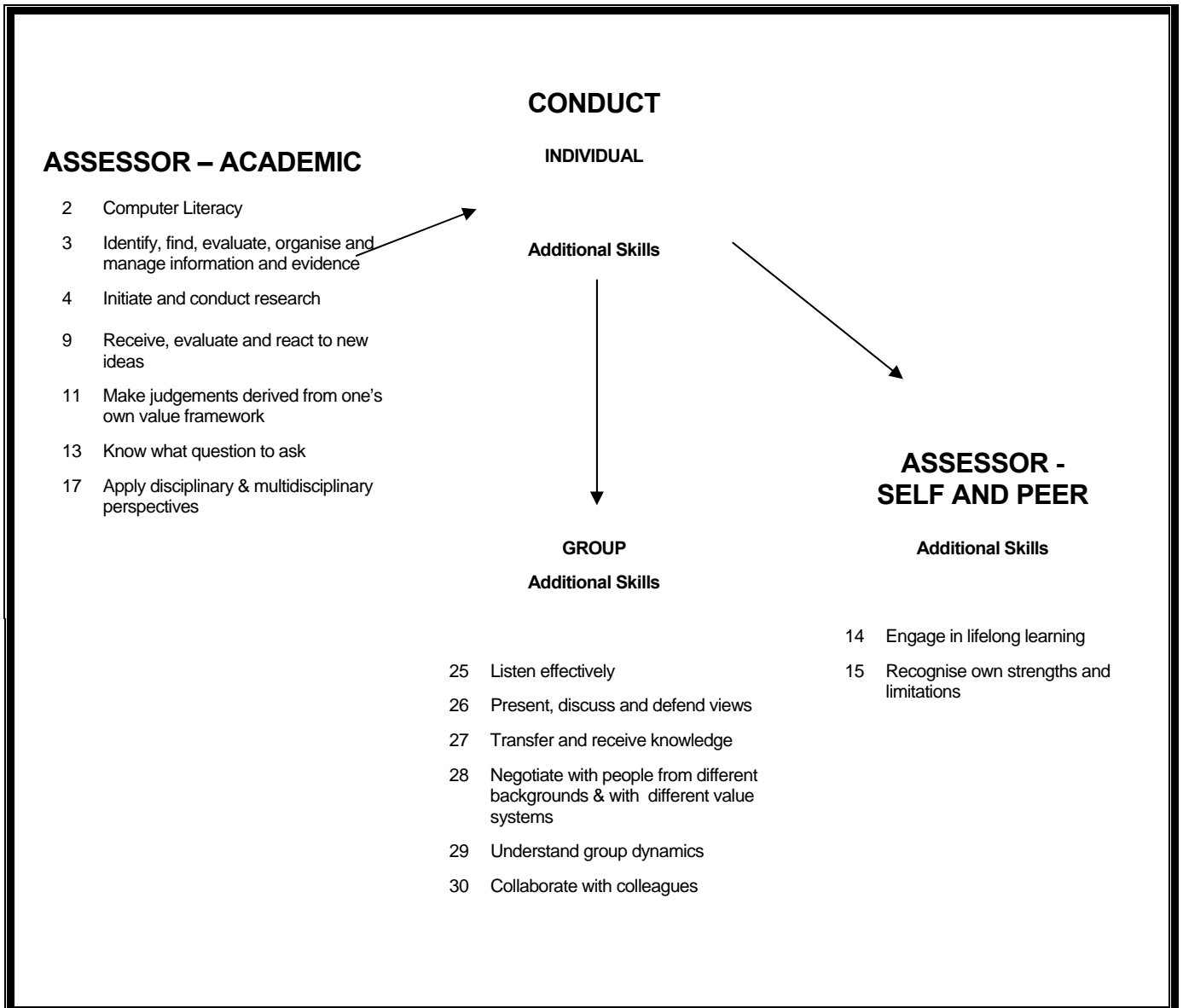


Figure 1 Generic Skills Development (Report) - Example 1

Comments Regarding the Model

In designing this assessment task, the academic has identified the generic skills that can be assessed, dependent on whether students choose to conduct the task in groups or individually. In addition, by including self-assessment in the process, some additional generic skills, such as engaging in lifelong learning and recognising one's own strengths and weaknesses, are specifically addressed. Further details of the assessment design that links to the model above are provided in Section Three of this Manual under 3.3.1 Assessment Packages.

This process of considering and documenting specific links to generic skills is invaluable in clarifying the focus of the assessment on generic skills. However, it is only possible when all the variables associated with the design of the assessment are taken into account. This knowledge rests with the academic or academic team designing the task and the process.

A second example is detailed below using a traditional form of assessment - an Exam as the assessment task.

Assessment Task – Exam Generic Skill Development

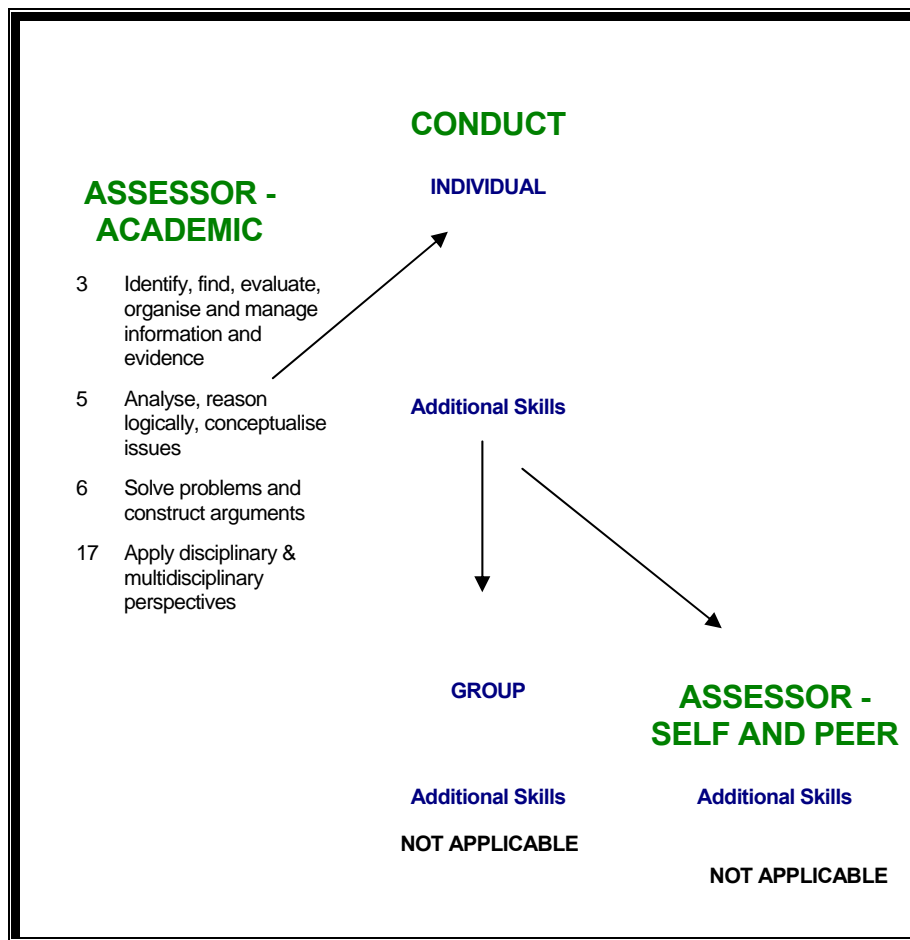


Figure 2 Generic Skills Development (Exam) - Example 2

As illustrated by comparing the two models above, the type of generic skills development will vary greatly, depending upon the assessment task, the conduct of the task and the assessor. While a written business-based report undertaken in groups and self-assessed has the potential to develop a suite of specific generic skills, the more traditional, examination assessment is limited in the number of generic skills that can be developed and assessed.

Modeling the links between assessment and generic skill development clarifies and highlights, for both students and staff, the focus and aim of the assessment being considered.

Section 2 A Strategic Approach to Assessing Generic Skills in an Undergraduate Accounting Program

2.1 Generic Skills – The Challenge for Academics

Developing generic skills is always a challenge for academics who sometimes find it difficult to accommodate the development of both technical *and* generic skills in a three-year undergraduate accounting program. They lament ‘there just isn’t enough time!’ However, the professional accounting bodies, employers and universities are increasing their calls for inclusion of these skills in the curriculum and assessment design. By acknowledging that assessment defines the curriculum, there is a need to develop a strategic approach to integrating the development of these skills across the whole accounting program. This strategic approach recognises the scaffolded (using building blocks) learning model in much the same way as is done with the development of the technical knowledge that underpins the discipline. For example, few accounting program would include Corporate Accounting as a first year, first semester course. It is generally agreed that there is basic underpinning knowledge that would be required in a first year Introductory Accounting course prior to undertaking corporate accounting. Pre-requisite technical knowledge is required.

Similarly, in the adoption of a strategic approach to the development of generic skills, and in particular English language and communication skills, an overall program view is required. This approach ensures that students are provided the opportunity to enhance their learning and employment prospects by developing these generic skills as an enrolled student in the program. The alternative is an approach to assessment on a course-by-course basis that has the potential to result in fragmented development of generic skills where some are over-emphasised at the expense of the development of others.

The findings of the research that underpins this Manual concurs with previous findings that graduate employers are concerned that accounting graduates have not adequately developed some generic skills required for employment in the accounting profession. In particular and overwhelmingly, English language and professional communication skills are the areas of deficiency most often cited by graduate employers in Melbourne, Hong Kong and Singapore in this study.

Often, finding an agreed definition for some of the generic skills can stall any progress towards designing assessment tasks to assess their development. For example, what

is meant by 'thinking and acting critically' or 'acting strategically'? Suffice to say, differences in interpretation may exist.

As a result of the findings in this study, particular importance is placed on the need to ensure that students have the opportunity to develop English language and communications skills as part of their overall university experience.

2.2 Communication Skills

May and May (2005) define communication skills as a broad area that includes formal and informal oral presentations, interpersonal communication, reading, listening, and the ability to think carefully and critically. More specifically, Stowers and White (1999) note that five important communication skills need to be developed among professional accountants, namely, oral presentations, writing and interpersonal skills, listening and interviewing.

While course names and year of offerings may change slightly between accounting programs offered by different universities, the accreditation requirements of the two professional accounting bodies in Australia ensures a consistency in program structure across various universities.

The approach outlined below is based on an undergraduate accounting program structured as follows:

Table 2.1 Program Structure – Full Time Study

Year Level	Semester Credit Points				
1 4 Courses	Sem 1: 48CP	Introductory Accounting	Macroeconomics	Commercial Law	Business Computing 1
	Sem 2: 48CP	Financial Accounting	Management Accounting and Business	Business Statistics	Marketing Principles
2 5 Courses	Sem 1: 48CP	Corporate Accounting	Introduction to Organisational Behaviour	Company Law	Prices and Markets
	Sem 2: 48CP	Auditing 1	Cost Management and Applications	Taxation 1	Business Finance
3 3 Courses	Sem 1: 48CP	Accounting Theory	Accounting Elective	Ethical Issues in Accountancy	*Student Elective 1
	Sem 2: 48CP	Student Elective 2	Student Elective 3	Student Elective 4	Student Elective 5

* Student electives may be undertaken at any stage of the program, on the proviso that the stated pre-requisite requirements have been satisfied.

In the example above, the bolded courses represent those controlled by the School/Department of Accounting. There are 11 core courses (accounting and law) and one accounting elective. The remaining four general electives may include accounting courses but can be selected from anywhere in the university.

The following Section 2.3 describes an approach to integrating important generic skills and, specifically, communication skills and teamwork in an undergraduate accounting program. Naturally, there are a number of contextual factors that will influence the model, particularly resourcing issues. The model provides an opportunity for academics to consider their current practices and reflect on what may need to be changed and/or modified when a strategic program approach to generic skills development is considered.

Variation will also exist where courses are taught outside of the 'home school/department', for example, macroeconomics and marketing principles. These courses will also contribute to the development of generic skills and the suggestions below can be modified to reflect the unique contributions from those courses outside of the accounting and law courses. In addition, where pre-requisite requirements are met, the electives can be taken throughout the three-year program used in the model below

With these variations in mind, the following is one model that might be considered. The assessment and activities presented in the model are designed with the following objectives in mind:

Oral Presentation Skills

Objectives

To develop the ability to:

- Communicate clearly, concisely and coherently;
- Listen to and directly address questions using the professional language of the discipline – accounting;
- Effectively communicate among colleagues (teamwork);
- Argue and defend a position, with suitable recommendations using professional language.

Written Skills

Objectives

To develop the ability to:

- Write clearly, concisely and coherently.
- Be able to relay information in a readily accessible written form.
- Write a correctly referenced response using evidence and theory to support contentions or ideas.
- Critically evaluate material for its relevance, validity and authenticity.
- Develop an argument using supporting evidence.

Teamwork

Objectives

To develop the ability to:

- Work effectively with peers in a team environment
- Recognise and articulate individual strengths and areas for improvement
- Recognise and respect similarities and differences in team members, particularly cultural dimensions.
- Develop a disciplined approach to team work, recognising both individual and team responsibilities.

2.3 Suggested Model for Assessment of Generic Skills Across a Program

The suggestions below are not intended to be included as assessment tasks in one course. They are assessment tasks that should be undertaken somewhere in the first, second and third years of a three-year accounting degree. Determining responsibility for the task is as difficult as designing a strategic approach to assessment. This determination requires dialogue and co-operation from all coordinators across the program. We consider that the improvements to student learning outcomes are worth the effort involved in this co-operation.

The assessment tasks that follow may be considered as the minimum requirements across an undergraduate accounting degree program. Where a work placement is part of the degree, many of the generic skills that are assessed using the suggested tasks below, will be further developed in the workplace. The value to the student of developing these skills in the workplace cannot be underestimated.

Table 2.2 Integrating and Assessing Communication Skills and Group Work Across an Accounting Program

Year Level	Oral Communications	Written Communications	Team Work
YEAR ONE			
Semester One	Individual ungraded presentation may be on any topic. Week 4/5 Individual presentation	Individual ungraded written response. Week 4/5 Individual report/response to assessment task. Academic assessed	Working in structured teams to discuss responses to questions in tutorials Assessed student hand-ins
Semester Two	Individual assessed presentation Group presentation (self assessment)	Small case study in groups (self assessed) Report/assignment requiring access to library resources	Structured, mixed groups. Assessment of 'process' primarily. Include small reflective journal of the group process for both presentation and written response
YEAR TWO			
Semester One	Individual presentation (self assessed)	Individual essay/report/portfolio (self assessed)	Working in structured teams to discuss responses to questions in tutorials Assessed student hand-ins
Semester Two	Group presentation with questions from peers in class. Peer assessed	Group research report/case study/simulation. Peer assessed	Assessment of process and product (outcome) Assessed student hand-ins
YEAR 3			
Semester One	Presentation with graduate employers in attendance. Includes questioning from employers and peers Self and peer assessed	Industry-based report/case studies in groups. Self and peer assessed Individual research essay/critiques	Structured groups. Include reflective journal of the group process
Semester Two (Electives)	Various	Various	Various

This model was prepared for an undergraduate accounting program delivered in Melbourne. A number of contextual factors including, for example, facilities, student numbers, diversity of student cohorts and teaching models will all influence the design of specific models in each context. Not surprisingly, our experience indicates that the development of a strategic whole-of-program approach to the integration of communication skills and group work is proving a more difficult task for our offshore programs, but not insurmountable.

Section 3 Designing Assessment that Improves Learning for All

3.1 Assessment in Education

In this Section we briefly discuss some of the relevant assessment literature and then provide three examples of assessment (including templates for use by other lecturers) designed, trialled and evaluated as a result of the research

3.1.1 The Purpose of Assessment

'Assessment is about getting to know students and the quality of their learning' (Rowntree 1977).

Ramsden (2003) suggests that this is the most frequently quoted definition of assessment. However, as a result of intensive literature review, Rowntree (1987) and Ecclestone (2003) identified additional purposes of assessment including: diagnosis; feedback; selection and recruitment, certifying achievements; quality control; motivation; and preparation for life.

Two main functions stand out as the most important in the assessment process - summative and formative (Biggs 2003). Awarding students a grade at the end of a learning program is its *summative* function (Bloom 1971; Ramsden 1992). It is designed for the purpose of grading or certifying students, or for evaluating the effectiveness of a curriculum (Bloom et al. 1971 p 117).

Providing feedback and guidance to students during learning is the *formative* function of assessment (Ramsden 1992). It involves the student, teacher and course designer actively improving student learning. Formative assessment need not just be used for formal assessment; it can be used for ungraded and similar informal assessment (Bloom et al. 1971).

3.1.2 Principles of Good Feedback Practice

Nicol and Macfarlane-Dick (2004, pp 2 - 7) summarised the research on formative assessment and feedback and identified seven principles of good feedback practice. They also provided some examples of good practice strategies related to each principle. The seven principles include:

- Facilitating the development of self-assessment (reflection) in learning
- Encouraging teacher and peer dialogue around learning
- Helping to clarify what good performance is
- Providing opportunities to close the gap

- Delivering high quality information to students about their learning
- Encouraging positive motivational beliefs and self-esteem
- Providing information to teachers that can be used to help shape the teaching

The effects of assessment on student motivation for learning and the provision of helpful feedback to guide learning are the two of the key features of high quality assessment (Nitko 1989, cited in Sambell et al. 1997).

3.1.3 Student Perceptions of Fair Assessment

Researchers such as Sambell et al. (1997 p 366) believe that students perceive assessment as both having a positive effect on their learning and being fair when it:

- Relates to authentic tasks
- Represents reasonable demands
- Encourages students to apply knowledge to realistic contexts
- Emphasises the need to develop a range of skills
- Is perceived to have long-term benefits
- Rewards genuine effort, rather than measuring 'luck'
- Rewards breadth and depth in learning
- Fosters student independence by making expectations and criteria clear
- Provides adequate feedback about students' progression
- Accurately measures complex skills and qualities, as opposed to an over-reliance on memory or regurgitation of facts.

3.2 Key Findings

Two key findings are of particular relevance in the design of assessment to improve learning for all. They are:

- 1) The way in which assessment is designed and written and the way lecturers convey their expectations about how the assessment will be undertaken is crucial to the way students from various countries, including Australia perform in that assessment;
- 2) English competency is a key issue for students undertaking assessment in accounting.

The following details three examples of assessment developed and trialled in response to these findings. The first two examples, assessment packages and the business portfolio were developed in response to the first key finding and the third example, ungraded assessment, was developed in response to the need to improve English language competency.

3.3 Examples in Practice

3.3.1 Assessment Packages

The provision of clearly documented, well defined assessment improves the learning for all. Student approaches to assessment are enhanced when they are clear about the expectations of the assessment and the manner in which it will be assessed. While this may be unsurprising, such clarity of assessment is not always provided. The Assessment Package is designed to provide students with clear information about all assessment requirements in a specific course in the first week of the semester.

The following provides a detailed example of an Assessment Package that has been developed, trialled and evaluated by students in Melbourne and Hong Kong. The course is a final year accounting elective that will be referred to as MAS.

The MAS Assessment Package provides students with detailed requirements and expectations of assessment tasks and is a positive change in teaching practice that has led to improved student learning outcomes. The aim of this package is to clearly articulate for students, in written form:

- The requirements of the task;
- Explicit definitions of key attributes being developed and assessed (ie. critical thinking, analysis and communication skills);
- Templates indicating weightings and details of each aspect of the task being assessed; and
- Specific, formative feedback.

This course is assessed using two written critiques, two oral presentations and a final business-based report. Students have the option of completing the report individually, or in a group of two or three. This assessment design provides the opportunity for students to evidence improved learning, using the formative feedback provided on the first critique and first presentation, to improve their results on the second critique and presentation in the same course.

The weightings of each assessment task follows:

- Written critiques	two critiques	@15%	30%
- Oral Presentations	two presentations	@10%	20%
- Business Report			50%

The following documents are written *for students* and distributed in the first class of the semester.

MAS

Formative Assessment – Article Critiques

To assist your learning and the development of specific skills outlined in the course guide, for this assessment you will be provided with the following information:

- 1) A broad overview of the assessment requirements and the specific skill set that this assessment is focused on;
- 2) A detailed guide about the requirements of the assessment; and.
- 3) A marking guide that will be used to assess your submission.

You can expect detailed, formative feedback of your work. This will be provided in type-written form and will include suggestions of support available to you as a Business student, should the need arise.

After you have received and considered your feedback, please do not hesitate to follow up any areas of concern with the course coordinator (Coordinator's name).

Good luck with your assessment.

Coordinator's Name

E-mail Contact

MAS
Article Critique
Word Limit 1500 words (maximum)
Weighting: 10%

Article Critiques

In this assessment task you are required to review the article handed out in class titled: *Overcoming Barriers to Change in Management Accounting Systems* (Waldron, 2005).

The attached guidelines show how to critique an article and can be used as a framework for completing this assessment task. In this course, we aim to assist you in developing a number of generic skills. In particular this assessment task is designed to develop your ability to:

Critically Analyse

To question and challenge what you read, what you hear and what you might think when you first read the articles.

Reason Logically

To consider a point of view after reading the articles and then to develop that point of view in a commonsense and progressive manner

Clearly Communicate

To effectively write (communicate) your thoughts in a manner which is clearly understood and concise. (Don't use a lot of words if you are just trying to reach the word limit.)

While this is an individual assessment task, you are encouraged to discuss your views about the articles. This process assists with your critical analysis as you may be required to defend your point of view and/or consider alternative views that may modify your own. Also remember that you will have an opportunity to improve your grades for the second 'Article Critique' using the feedback provided by the seminar leader on this, your first critique.

MAS

Article Critique

READINGS CRITIQUE GUIDE

Students should consider using the suggested approach outlined below to form the basis of your critique of articles.

1. What is the article about?

In order to establish an initial understanding of the article, try to follow the steps below:

- 1.1 Describe the facts in the article.
- 1.2 Find out the main idea(s) or theme(s) of the article.
- 1.3 Is there any matter(s) or term(s) you do not understand in the article? If so, consult the dictionary (if necessary) and / or discuss with your peers.

2. What was the main message of the article?

After 1, reflect on the article to find out what exactly it means by identifying the following points:

- 2.1 The objectives or motives of the article
- 2.2 Author's assumptions
- 2.3 Author's claims or beliefs as expressed in the article and the evidence in support of such claims
- 2.4 Author's recommendations
- 2.5 The appropriateness and practicality of the author's recommendations
- 2.6 Your personal experience related to the matters described in the article, if any.

3. What are your interpretations and opinions about the article?

Determine your own personal critique with the following questions:

- 3.1 Is the article relevant to your perceptions about the topic discussed? Why?
- 3.2 How does the article relate to the course?
- 3.3 Do you agree with the major contention of the article? Why?
- 3.4 What are the strengths and weaknesses of the article?

MAS
Article Critique

Word Limit 1500 words (maximum)

Weighting: 10%

Criteria for Assessment (handed to students with assessment requirements).

Skill/Capabilities Development	Needs Improvement	Reasonably Well Done	A Very Good Result
Critical Analysis			
Reason Logically			
Clearly Communicate			

Oral Presentations

Assessment Information for Students

Oral Presentation – 15 Marks (15%)

The following guidelines are provided to assist you in preparing for your oral presentation assessment.

The presentation you make should be based on some aspect of the article critique that you have completed. This does not mean that you should simply present what has been written in the critique. In fact, you are encouraged to use your imagination to decide what you will present with the aim of **engaging your audience**.

For example, you might do your oral presentation with a focus on:

How some of the techniques or issues discussed in the paper have been or could be applied in your workplace;

Why you found the article of interest or of relevance to your understanding of the topic; or a particular aspect of the critique that you would like to discuss more fully.

(You can draw any other materials or your own work experience to assist here if preferred.)

You are not expected to dress formally for the presentation, but you are expected to adopt a professional approach to the task and the design of any overheads or materials used throughout.

The marking guide below will be used as the formal feedback mechanism in this assessment. Further information for each individual criterion is detailed below to assist your understanding of the way that your presentation will be assessed.

MAS
Presentation Skills – Constructive Feedback Sheet

Presenter's Name: _____

EFFECTIVE DELIVERY TECHNIQUES

Clarity

Are you clearly communicating your message? Too soft or too loud?

Speed

Too fast (so that it is difficult to understand you) or too slow (monotonous/boring)

Tone

Do you project light and shade in your voice to add interest or is your tone at the one level?

Mannerisms, i.e. Natural, Relaxed

Do you appear relaxed and confident in your presentation or nervous and unsure?

Eye Contact

Do you ensure that you engage (look at) everyone in the audience or are you focusing on just one person or one side of the room?

Use of Overheads or Cue Cards

If you choose to use overheads or cue cards, are you able to use them to enhance the presentation?

Allocation to above points /10 Marks

Audience Engagement/Participation

Are you able to present information in a manner that interests your audience or are they falling off to sleep?

Allocation for Audience Participation/Engagement /05 Marks

OVERALL SCORE

Total /15 Marks

This assessment task is designed to measure your verbal communication skills and your confidence in communicating with peers about a discipline based issue. The content of what you say is of less importance than the manner in which it is delivered.

MAS

Business Based Report

Requirements

For this assessment, students have the option of working individually, or in a group of 2-3.

For the firm agreed with your seminar leader, complete the following:

- 1) Evaluate and discuss the objectives and strategies which it has chosen in the light of the industry structure, basis of competition and critical success factors.
- 2) Identify the key performance indicators, which will allow it to successfully monitor the critical success factors necessary to achieve its objectives.
- 3) Identify, explain and present three major reports which management will need to provide the necessary information for management of both strategic (long-term) and operational activities (short-term).

Students must include a minimum of THREE research articles PER MEMBER OF THE GROUP. These cannot be the articles handed out in class, although those articles can, and probably should be used as part of the research and included in your reference listing.

Word Limit: Individual (3000 words)

Group of 2 (4000 words)

Group of 3 (5000 words)

Due date: Week 13 of semester

The report will be assessed as follows:

Clarity of the report to the reader /10

This refers to the structure of the report, the language used, the logic of your discussion and the overall standard in terms of professional presentation.

Content: addressing requirements of the assessment /30

You are required to complete the set requirements of the report (parts 1, 2 and 3) as a minimum, using a critical approach and reporting in that manner.

Referencing: suitability and use /10

You should demonstrate that you have accessed relevant, up to date materials to assist you with the report and where appropriate, you have sourced them throughout your report and included a full listing in your bibliography.

Report

This assessment task is designed to measure your ability to:

- Source a real-world business and communicate with key personnel;
- Apply theory to practice and critically comment on the application;
- Collaborate and work in a team (if desired);

- Research to identify suitable resource materials for each unique report;
- Develop and communicate a critical view of a contemporary management accounting system; and design and present a formal business report of a standard appropriate for business.

There are 3 specific requirements for this report as detailed in the information above.

The first focuses on the industry structure and the objectives and strategies identified by your firm in light of the industry. This part of the report should account for no more than 25% of the word limit. The focus should set the context for the design of the management accounting system that you are identifying/reviewing/critiquing in the company of your choice.

The second part of the report is focused on the business itself. You may discuss the organisational structure, the system of performance reporting that operates or the existence of performance rewards. Be sure to include a detailed discussion about what is critical to the business operations (critical success factors), why they are important, and how they can be measured. This is a key aspect of the report in this second part.

Also, be sure to adopt a critical approach when evaluating the firm's organisational structure, performance reporting system (are they measuring what they have identified as critical?), reward system and the like. Remember, we are looking for you to provide critical comment of existing processes if appropriate.

In part three, the requirements are as stated in the course guide. The nature and design of the reports will be unique to your individual company.

By providing the above, there is always a risk that students will simply address what is prescribed. You are encouraged to use this assessment as an opportunity to focus on key issues unique to your company, within the framework of the requirements of the report. You are expected to demonstrate 'critical analysis' (see below), in your report. This is an important skill/capability developed in this course.

Critical Analysis

To question and challenge what you identify in your discussions, what you read in the literature and what you may have thought prior to undertaking Management Accounting Systems.

MAS
Business Based Report
Student Feedback

	Clarity (10%)	Content (30%)	Referencing (10%)
Industry Structure Objectives Strategies <p style="text-align: right;">(25%)</p>			
Critical Success Factors Performance Indicators			
3 Major Reports			
General Comment			

Overall Mark

3.3.1.1 Trialling and Student Evaluation

As part of the formal course feedback process in Semester 1, 2006 in Melbourne, students were asked to indicate (using a 5-point Likert scale) their levels of agreement with the following statements in relation to the Assessment Package used in MAS. Eighteen students were enrolled in the course and all completed the survey.

The response from students in Melbourne follows:

- 1) The assessment requirements were clearly communicated – **80 per cent Agreement (agree or strongly agree on the Likert Scale)**
- 2) The assessment details provided improved my understanding of what was required for each task – **80 per cent Agreement**
- 3) Repeating assessment tasks (article critique and presentations) improves my skill development – **69 per cent Agreement**

An analysis of student grades shows that 72 per cent of students received a higher grade on their second critique and 89 per cent on their second oral presentation. This was the planned learning outcome and these results provide evidence of its positive impact. Students also indicated a sense of satisfaction when improved grades resulted from their attention to specific, formative feedback. The relationship between the two is unsurprising, but all too often in the accounting discipline, the focus is on one piece of internal assessment and then a final exam. In fairness, this approach is often dictated by large student numbers, however we need to keep thinking about and discussing new ways to deal with this ongoing issue.

Adapting Assessment in Offshore Locations – Hong Kong

The intensive teaching model in Hong Kong required an adjustment to the assessment design used in Melbourne. During the lecturer visit there was not adequate time to assess two oral presentations. As a result, only one oral presentation was required with an increased weighting of 10 per cent. The two critiques were each allocated 20 per cent and the final report remained unchanged at 50 per cent. There were 33 students enrolled in the HK class and 27 students responded to the survey in October 2006.

The response from students in Hong Kong follows:

- 1) The assessment requirements were clearly communicated – **93 per cent Agreement (agree or strongly agree on the Likert Scale)**
- 2) The assessment details provided improved my understanding of what was required for each task – **82 per cent Agreement**
- 3) Repeating assessment tasks (article critique and presentations) improves my skill development – **82 per cent Agreement**

These results show clearly that students value the information provided to them in the Assessment Package for this course.

3.3.2 Portfolio Assessment

Business Folio

Arter and Spandel (1992) described portfolios as a purposeful collection of student work that tells the story of the student's efforts, progress, or achievement in given areas. This collection must include student participation in the selection of portfolio content, the guideline for selection, the criteria for judging merit, and evidence of self-reflection (p 36).

For the purposes of this assessment trial, the aim in using the business folio as a form of assessment in Financial Accounting, a first year course, was to encourage students to engage in the learning process by making the learning relevant to them. The business folio attempts to achieve this by allowing students the freedom to choose the business that will be the focus of the business folio. As such, students were encouraged to select a business that would be of interest to them if they had the opportunity to start a business. Equally important, was the aim to provide formative feedback to students throughout the semester rather than only late in the semester.

In semester 1, 2006, the business folio was trialed with Melbourne Financial Accounting students. The folio consisted of six tasks which were progressively submitted during the semester and added to the students' business folio. Task 1 was submitted in week 4, corrected by the tutor and then returned to the student. Tasks 2 and 3 were then submitted, along with the already assessed task 1, corrected by the tutor and then returned to the student. Tasks 4 and 5 were due to be submitted in week 11 with task 6 due for submission in week 13. However, as the semester progressed, it became clear that the assessment of tasks 2 and 3 required more time than planned so it was decided that task 6 was to be combined with task 5 and the submission date was to be week 12.

The Tasks

Task 1 began with advice that a relative, the student's Aunt, had won lotto and was giving the student \$200,000 to start their own business. However, there were conditions attached to this including the need to select a business that was of interest to the student, as well as a creative name for the business. The business had to run for at least 5 years before it could be sold and the student had to provide reports to their Aunt when she requested them. The Aunt then asked the student to answer a number of questions about the business, for example, the type of ownership, the good or service being sold and the assets needed to run the business.

Task 2 required students to draw up a chart of accounts for their business and Task 3 then required the student to identify a sample of different transactions (between 5 and 7) that were likely to occur in the first 6 months of business operation and record them using a Manual accounting system. As a minimum, these transactions needed to include the purchase of an asset, sale of a good or service, purchase of a supply or service on credit, purchase of a supply or service for cash and the payment of a utility. The student was then required to briefly describe the transactions, record the transactions in the general journal, post the transactions to the general ledger and prepare a trial balance, income statement and a balance sheet.

Task 4 required the student to investigate the MYOB accounting package and answer a number of questions about the package. The student had to identify which MYOB product/package they would use for their business and why they had chosen this product/package. The student had to identify which command centres they would use in that package for their business and explain their choices, then list the transactions used in Task 3 and identify which command centre each transaction would be

recorded. Finally, the student had to explain why the linking of accounts was used in MYOB and provide an example of how the linking worked. Instructions on how to download the trial version of MYOB were provided to the student.

Task 5 was separated into part A and part B. Part A required the student to locate an article from a journal, business magazine or newspaper that related to an aspect of financial accounting covered in the subject. The article had to be submitted with a brief summary of the article and an explanation of how the article related to an aspect of financial accounting covered in the subject. Part B (which initially was task 6) required students to write a report of 500 words maximum that reflected on the experience the student had with completing the Business Folio that semester.

The following documents and templates are written for students and provided in the first week of semester.

Cover Sheet - My Business Folio

Student Name	
Student Id Number	
Tutorial Day/Time	
Tutor's Name	
Course	ACCT2033 Financial Accounting
Semester/Year	Semester 2, 2006

Summary of Results

Task Number	Achievable Marks	Actual Marks
1	7	
2	3	
3	10	
4	10	
TOTAL	30	

Key Details of My Business

Name of Business	
Type of Ownership	
Good or Service Being Sold	
Type of Business	
Number of employees (if any)	
Inventory Recording System being used (<i>note: you should complete this question when you are doing task 3</i>)	

This statement should be completed and signed by the student participating in preparation of the assignment.

Declaration of Statement of Authorship:

1. I hold a copy of this assignment, which can be produced if the original is lost or damaged.
2. This assignment is my original work and no part of it has been copied from any other student's work or from any other source except where due acknowledgement is made.
3. No part of this assignment has been written for me by any other person except where such collaboration has been authorised by the lecturer/teacher concerned and is clearly acknowledged in the assignment.
4. I have not previously submitted or currently submitting this work for any other course/unit.
5. This work may be reproduced, communicated, compared and archived for the purpose of detecting plagiarism.
6. I give permission for a copy of my marked work to be retained by the School for review and comparison, including review by external examiners.

I understand that

1. Plagiarism is the presentation of the work, idea or creation of another person as though it is your own. It is a form of cheating and is a very serious academic offence that may lead to expulsion from the University. Plagiarised material can be drawn from, and presented in, written, graphic, and visual form, including electronic data, and oral presentations. Plagiarism occurs when the origin of the material used is not appropriately cited.
2. Enabling plagiarism is the act of assisting or allowing another person to plagiarise or to copy your work.

Further information relating to the penalties for plagiarism, which range from a notation on your student file to expulsion from the University, is contained in Regulation 6.1.1 Student Discipline (<http://www.rmit.edu.au/browse?SIMID=m62x4h7g8iep1>) and Academic Policy: 'Plagiarism'.

Submission 1

Student Signature: _____

Date: ___ / ___ / ___

Submission 2

Student Signature: _____

Date: ___ / ___ / ___

Task Number	Comments/Feedback
1	<input type="checkbox"/> Shows a very good understanding of the topic being assessed <input type="checkbox"/> Shows a good understanding of the topic but could be improved <input type="checkbox"/> Shows a lack of understanding of the topic <input type="checkbox"/> Written communication skills require improvement <input type="checkbox"/> Other Comments/Feedback: <hr/> <hr/> <hr/> <hr/>
Task Number	Comments/Feedback
2	<input type="checkbox"/> Shows a very good understanding of the topic being assessed <input type="checkbox"/> Shows a good understanding of the topic but could be improved <input type="checkbox"/> Shows a lack of understanding of the topic <input type="checkbox"/> Written communication skills require improvement <input type="checkbox"/> Other Comments/Feedback: <hr/> <hr/> <hr/> <hr/>
Task Number	Comments/Feedback
3	<input type="checkbox"/> Shows a very good understanding of the topic being assessed <input type="checkbox"/> Shows a good understanding of the topic but could be improved <input type="checkbox"/> Shows a lack of understanding of the topic <input type="checkbox"/> Written communication skills require improvement <input type="checkbox"/> Other Comments/Feedback: <hr/> <hr/> <hr/> <hr/>
Task Number	Comments/Feedback
4	<input type="checkbox"/> Shows a very good understanding of the topic being assessed <input type="checkbox"/> Shows a good understanding of the topic but could be improved <input type="checkbox"/> Shows a lack of understanding of the topic <input type="checkbox"/> Written communication skills require improvement <input type="checkbox"/> Other Comments/Feedback: <hr/> <hr/> <hr/> <hr/>

“My Business” Folio Assessment Package

This assignment consists of four **tasks** that will be progressively submitted and assessed over the semester as detailed in the table below. The four tasks together will form your Business Folio.

Submission Dates for each task are as follows:

Task Number	Submission Date	Marks per task	Tasks Submitted (already submitted)
1 and 2	Submission 1 -Week 4	7 + 3	Task 1, 2
3	Class Test on Task 3 - Week 9	10	Add corrected test and task 3 to your folio
4	Submission 2 - Week 12	10	Tasks (1,2), 3,4
Total Marks		30	

The Submission Date & Submission Details

The **Submission Date** is when you hand your folio to your tutor **during your tutorial**. It will then be assessed by your tutor. This will ensure that you get regular feedback on your progress with your folio.

There are 2 submission dates. Tasks that are **bolded** are the task(s) you will be assessed on at that submission. Tasks that are shown in (brackets) are tasks that need to have been completed by an earlier submission date.

It is a **requirement** that each task is **completed and included** in your business folio. That is, every time a submission occurs, your business folio, including previous tasks, is to be handed in to your tutor. If you do not hand in your business folio with a later task(s), you will only be eligible for up to half of the available marks for that task. The updated business folio is to be handed to your tutor **at your tutorial in each of the submission weeks specified above**.

If your folio is not received at the tutorial, then you will only be eligible for up to half of the available marks for that task. Note that you will still be required to complete this task prior to the next submission date to ensure continuity of your work. You need to remember that each task builds on the next task and continues your learning in the course.

It is in your best interests that you keep up with the tasks to avoid getting behind and to ensure that you get timely feedback on your progress. Your tutors will be asked to monitor the submissions of assessment tasks and to ensure that you are attending your correct tutorial when submissions take place.

Business folios will be handed back at tutorials. It is your responsibility to attend the tutorials to submit and collect your business folio. If you are expecting your tutor to add your submitted task(s) to your folio, then you will only be eligible for up to half of the available marks for that task. It will be **your responsibility** to ensure that you submit your complete folio as per the above submission dates.

If your tutorial occurs on a public holiday or you are unable to attend your tutorial, you will be required to submit your Business Folio to your tutor **before** your tutorial. Please make sure that you include the following details on the **outside** of the business folio – your name, your id number, **your tutor's name**, the name of the course and the course code.

Special consideration will only be considered for valid reasons. Any applications for special consideration must be approved by the Course Coordinator prior to the submission date.

Where do I start?

1. Purchase/use a Document Wallet or folder but **DO NOT USE PLASTIC SLEEVES** (this will become your Business Folio for the course this semester).
2. Print out the Business Folio Cover Sheet.
3. Complete task 1 and task 2 as well as the Cover Sheet for your Business Folio. Please note that the same coversheet is to be used for all submissions.
4. Place these three documents into your Document Wallet or folder. It would be a good idea to label the front of your document wallet as well with details of your name and student identification number.
5. Submit the Business Folio in **YOUR** tutorial in week 4.
6. Complete the remaining tasks as specified above and submit your Business Folio as per the submission dates on the previous page.

Task 1

Congratulations!!!!

\$\$\$\$\$\$\$\$\$\$\$\$

Your grandmother has just won lotto and wants to give you, her favourite grandchild, \$200,000 so that you can start your own business. Of course, there are conditions attached to this.....

1. It has to be a business that is of interest to you
2. You must run it for at least 5 years before selling it
3. It must be a Victorian business dealing in the local Australian market only
4. Any changes you make to your business must be communicated to your grandmother in the form of a memo and you need to justify the reason for the change
5. You must provide reports to your grandmother when she requests them
6. You must be **creative** when choosing your business name. It must be a name that will appeal to your target market and that they will easily identify with.

Your grandmother wants you to think about this and then answer the following questions:

Student Name: _____

Student Number: _____

Question	Answer	Available Marks	Actual Marks
1. What is the name of your business?		1	
2. What good or service are you selling?		1	
3. What type of business are you operating? (eg. manufacturer, retailer, wholesaler, service provider) & where will it be located (which suburb)?		1	
4. What type of ownership will the business have? (eg. sole proprietorship, company)		1	
5. Will you need to employ people? If so, how many people and on what basis (part time, full time, casual)? If not, why are no employees required?		1	
6. Why did you choose this type of ownership?		1	
7. Who do you expect your target market to be?		1	
8. What value do you expect your sales or fees income to be in a full month of business?		1	
9. What expenses (name of expense and approximate amount) do you expect to incur in a full month of business?		1	
10. List the assets you will need to operate your business? (You do not need to provide dollar values for these assets)		1	
TOTAL MARKS		10	
CONVERTED TO A MARK OUT OF 7		7	

Due Date: **Your Tutorial in Week 4**

Task 2

Now that you have decided on your business and some of the aspects of this business, it is now time for you to draw up a Chart of Accounts for your business. Remember that a Chart of Accounts is like an index that lists all of the likely ledger accounts that your business will use. You need to choose a coding system that enables users of the Chart of Accounts to easily recognise the type of account.

Remember that you need to allow for flexibility in case you need to add extra ledger accounts at a later date. If you need further information regarding the Chart of Accounts, refer to your lecture notes, your textbook or even a computerised accounting package such as MYOB as a starting point.

This means that you will need to do the following:

- You will need to think about the likely accounts that your business will use. Be prepared to spend some time doing this.
- Decide on a coding system for your Chart of Accounts
- Prepare your Chart of Accounts in a typed document.

Due Date: **Your Tutorial in Week 4**

Task 3

THE MANUAL ACCOUNTING INFORMATION SYSTEM

The next step! It is now time for you to think about the likely transactions your business will have. In lecture 2, we will look at the accounting information system from the perspective of a service business and in lecture 3, a trading business.

Your task is to identify a sample of **different** transactions that are likely to occur in the first month of your business. This should include between 15 and 25 transactions. These transactions should include, as a minimum, commencement of the business, purchase(s) of an asset(s), sales of a good or service, purchases of a supply or service on credit, and the payment of a utility. You will need to record these transactions in a Manual accounting information system as per the instructions below.

This means that you will need to do the following:

1. Create a range of different transactions as per the directions given above.
2. Record the transactions in the General Journal and Special Journals of your business in the first month of your business. This means you will need to allocate hypothetical dates and hypothetical amounts to each transaction.
3. Post these transactions from the General Journal and Special Journals to the General Ledger. Make sure that your ledger accounts are consistent with the chart of accounts that you created in task 2. You are required to use columnar (running balance) ledger accounts.
4. Prepare (for the first month of business):
 - a trial balance
 - an income statement; and
 - a balance sheet.

You will submit this task in week 12 with task 4. Task 3 will serve 2 purposes:

1. You will record the same transactions into a computerised accounting system for task 4.
2. You will sit a test in week 9 that will assess the process undertaken in this task. Hence, task 3 will serve as practice for your test.

Due Date: Your Tutorial in Week 12

**Remember: you will be tested on this process in week 9
but you will also need to submit task 3 in week 12.**

**Please ensure that you also add your corrected test to your business folio as part of task 3
before you submit your complete folio in week 12.**

Task 4

A COMPUTERISED ACCOUNTING INFORMATION SYSTEM

This task requires you to use the MYOB accounting package for your business. You will be required to record the same transactions you created in task 3 in the MYOB accounting package.

1. ACCESS TO MYOB

This means that you will have to do the following to get access to MYOB:

- You will need to download the trial version of MYOB (using the instructions at the end of task 4) onto your computer; or
- Use MYOB in one of the computer labs

To access MYOB, you need to go to 'Start', 'Programs' and if you have not changed the folder from the initial set up, you will find MYOB under the 'Programs' folder. Alternatively, you can double-click the MYOB icon on your desktop.

You can click on the tutorial to learn more about MYOB. You can also print the Test Drive Documentation referred to on the following page for further information. You can also click on '**+MYOB Accounting Plus V15+**' to take you into the MYOB package. From here you can explore the sample company, Clearwater Pty Ltd. [When it asks for a password, you do not need to enter a password, just click OK.]

2. USING MYOB

1. Before you start task 4, you will need to check that task 3 is correct. Refer to your test results as an indication of your understanding of this topic.
2. Create an MYOB data file for your business.
3. Create the Chart of Accounts that you prepared in task 2 in MYOB.
4. Record the transactions that you created in task 3 in MYOB.
5. Print out the following:
 - a. Your Chart of Accounts
 - b. A trial balance at the end of the month
 - c. An Income Statement for the month
 - d. A Balance Sheet at the end of the month
6. Back-up/save your business' MYOB file onto a disk or CD and label the disk/CD.
7. Complete the following table that evidences that the data in your Manual accounting information system is the same as that in your computerised accounting system:

Information Required	Manual Accounting Information System	Computerised Accounting Information System
Value of Total Current Assets	\$	\$
Value of Total Assets	\$	\$
Value of Current Liabilities	\$	\$
Value of Total Liabilities	\$	\$
Value of Total Equity	\$	\$
Net Profit or Loss	\$	\$
Total Revenue	\$	\$
Total Expenses	\$	\$

1. WHAT YOU NEED TO SUBMIT FOR TASK 4

- A print-out of the following documents:
 - i. Your chart of accounts
 - ii. A trial balance at the end of the month
 - iii. An income statement for the month
 - iv. A balance sheet at the end of the month

- A disk or CD that contains your business' MYOB file on it. Please ensure that you label the disk/CD with your business name, student name and student number.

- The completed table mentioned in part 6 above that summarises and compares the data from your Manual and computerised accounting business records.

Remember that this task needs to be added to your folio, with your earlier tasks and your test, and submitted in your tutorial in week 12.

Due Date: **Your Tutorial in week 12**

Instructions for downloading the trial version of MYOB from the MYOB website appear below

Installation instructions-MYOB Test Version

Go to the following web address: www.myob.com.au

Click on 'Products and Services' at the top of the page.

On the right hand side of the screen, click on 'Test Drive MYOB Software'.

Click on 'MYOB Accounting Plus' and read the screen that now appears.

To access the free trial version, you need to scroll down the screen and complete your Contact Details and then click on 'submit'.

You then need to follow the Installation Instructions provided on the screen or refer to a detailed version of the instructions below. You may also want to download the **Test Drive Documentation** from the same screen.

1. Click on the **Click here to download** link. Click on **"Save"**. A dialog box will appear asking you where to save the Test Drive Edition installer.
2. Save the installer to your desktop and wait for it to download completely.
3. A **computer icon** will appear on your desktop. **Double-click on it and click 'Run'**.
4. Read and click through the dialog boxes to install the Test Drive Edition.
5. You will see a Welcome to MYOB screen, click **'Next'**.
6. You will see a Licence Agreement. You need to read this and if you agree with it, click **'Accept'**.
7. The next screen relates to the Install Type. Click **'Typical'**.
8. The next screen asks you to Select the Program Folder. Click **'Next'** if you would like MYOB to be placed in this folder. If not, choose where you want it to be installed.
9. The next screen is Start Copying Files. Click **'Next'**.
10. The next screen is the InstallShield Wizard Complete' screen telling you that the installation is complete. Click **'Finish'**.

Note: The data file created by the trial version can be used for 90 days only.

Due Date: Your Tutorial in Week 12

3.3.2.1 Trialling and Student Evaluation

An RMIT Course Experience Survey was administered to 97 students during the second half of semester 1, 2006. Sixty eight per cent of students agreed/ strongly agreed overall that the assessment tasks in the course required them to practice what they were learning. In answer to the statement 'I enjoy doing the work for this course', 44 per cent agreed with this statement. Forty five per cent of students agreed that the teaching staff normally gave them helpful feedback on how they were going in the course. In response to a question about the workload, 52 per cent of respondents agreed that the amount of work required in the course was about right.

Three additional questions were added to the Course Experience Survey. Question 1 stated that the business folio 'improved the student's understanding of the course'. The survey found that 69 per cent of students agreed with this statement. Question 2 stated the business folio 'made the course interesting'. Sixty six per cent of students agreed with this statement. The final additional question stated that the business folio 'was a useful form of assessment for this course'. Seventy one per cent of students agreed with this statement.

Overall, the results indicate that many of students enjoyed doing the work required for the course and that they believed that the business folio:

- Required them to demonstrate what they were learning;
- Improved their understanding of the course;
- Made the course interesting; and
- Was a useful form of assessment for the course.

Feedback from staff teaching in the course indicated that they considered the marking workload was excessive. As a result, the number of tasks was reduced from six to four in Semester 2, 2006.

The Course Experience Survey for semester 2, 2006 for this course was completed in the latter half of the semester. Forty eight per cent of the students participated. The same three additional questions asked in semester 1 were also asked in the semester 2 survey.

Interestingly, a lower number overall to those in first semester found the assessment as useful and relevant. Only 50 per cent agreed that the business folio improved their understanding of the course, compared to 68 per cent in first semester. The qualitative data from the survey is yet to be analysed but hopefully will provide some explanation about these results.

Tutors in this course changed between semester 1 and semester 2 and changes to the tasks in the business folio for semester 2 were made due to student and staff feedback. The results are still positive in many ways, but identification of the reasons for the change in student responses to some of these questions requires further investigation.

Adapting Assessment in Offshore Locations - Singapore and Malaysia

The business folio was introduced as an assessment tool in semester 2, 2006 in Singapore and Malaysia. Student feedback was collected in November 2006 and initial analysis indicates a favorable response to this assessment initiative from offshore students.

3.3.3 Ungraded Assessment

Concerns about the ability of students to effectively communicate in writing were expressed by academics and employers. Students, particularly international students, are generally aware of the need to develop these skills. The early identification of students who may require additional assistance with the development of these particular skills is critical. With this in mind, the following 'ungraded' assessment task was developed, implemented and evaluated in the Melbourne Program, to assist students with written communication.

Ungraded Assessment Task – Introductory Accounting

The aim of the assessment was to provide early, formative feedback to students and to specifically advise them about the support available. The assessment was designed to monitor the students' basic understanding of core accounting concepts and their ability to communicate that understanding in clear and concise written form.

The assessment task required students to answer a selected tutorial question under test conditions. With over 1200 student enrolments and 50 tutorials conducted on a weekly basis, the choice of question was at the tutor's discretion. The questions selected were from the current chapter of the text related to the current topic being discussed that had been presented in the previous week's lecture. The question required a brief written response of around 300 words. The assessment was administered in Week Five of the semester.

Designing the assessment as an ungraded task did not deter from the primary aim of providing early formative feedback about written skills and avoided the administrative burden of dealing with applications for special considerations due to illness, family issues, and similar problems.

Students were provided with a sheet of paper with provision for their written response on one side and provision for the feedback to them on the other. Below is an example of the sheet handed out to student during their tutorials.

Student Name.....Number.....

Student telephone contact number.....

Tutors Name..... Tute Time.....

Student Feedback (Tutor to Complete)

1	- A well written and logical response. Good work!
2	<ul style="list-style-type: none">- While there is evidence that you understand the basic concepts, the ideas presented in your written answer are difficult to follow and at times the content of your answer lacks clarity.- For assistance you should consider attending the workshops conducted by the Learning Skills Unit in the Business Portfolio. Details of these sessions are available at the end of this document.- You should also speak with your tutor regarding your progress. This is often easiest before and/or after your tutorial time.
3	<ul style="list-style-type: none">- You have not provided evidence of your understanding of the issue/s.- You should ensure that you read the text for understanding and complete all set work for discussion in tutorials. If you feel you are struggling with understanding the basic concepts in this course, you may consider going to the SLAMS Room in 108.9.08 to seek free tutoring assistance from a friendly Student Learning Adviser.- They are available Monday – Friday from 10 a.m. – 5 p.m. (See detailed roster on G:ACC/SLAMS drive on 108 computer network.)- No appointment necessary.
4	<ul style="list-style-type: none">- Your written communication skills require attention as it is difficult to understand your answer. Unless there is some improvement you may find it difficult to pass this course which has written requirements in the final exam. For assistance with your writing you should consider attending the workshops conducted by the Learning Skills Unit in the Business Portfolio. Details of these sessions are available at the end of this document.- You should also speak with your tutor regarding your progress. This is often easiest before and/or after your tutorial time.

Assistance Available to You

- Assistance from the Learning Skills Unit (LSU)
- (Staff names) are available to assist and support student learning needs. Individual appointments are available on request. Their contact details can be located at:(url provided)
- The LSU runs a number of support workshops for students in this Building (location details provided) They are many and varied. Students can access the details of the workshop timetable at: (url provided)
- There are also a number of online interactive learning tutorials offered by the Learning Skills Unit. Details are available at: (url provided) <http://www.dlsweb.rmit.edu.au/lsu>

When completed, the sheet is handed to the tutor who assesses the written response and ticks the appropriate box for student feedback. The ungraded assessment task is returned in the following week.

This assessment provides students with early advice about the standard of writing ability expected in the course and avenues for assistance should the need arise.

3.3.3.1 Trialling and Student Evaluation

Those students who were identified as requiring additional assistance were checked to determine if that assistance had been sought, the value to the student of the assistance, and reasons why some students did not act on the feedback provided.

The following is an overview of the key findings:

- 62 per cent of respondents indicated that the feedback had helped them to identify areas for improvement.
- 75 per cent of respondents sought assistance directly from their tutors. 13 per cent sought assistance from an informal student mentoring scheme. Only 2 per cent of respondents sought assistance from the Portfolio/Faculty Learning Skills Unit.
- 86 per cent of respondents indicated that the assistance provided was 'of value'.
- A higher percentage of international students (77 per cent) had found the feedback helpful compared with local students (56 per cent).
- 18 per cent of the international students mentioned that they did not know how to get help and 20 per cent said that they could not contact their tutor while only 7 per cent and 3 per cent of local students indicated these responses

These results provide evidence of the value to students of the feedback on the ungraded assessment, particularly for our international students. While the use of feedback templates assists staff (particularly those teaching in large courses) with the task of providing student feedback, its overuse across many courses can detract from the value to students. In our research, some students indicated that while templates were satisfactory, written individual feedback is highly valued.

Section 4 Assisting Staff to Develop Assessment that Improves Learning for All

4.1 Valuing Assessment

An important element of improving our assessment practices results from recognising the impact of assessment on student learning. This important element is discussed in detail in the Report titled: *Assessing Students Unfamiliar with Assessment Practices in Australian Universities*. Assessment is a primary driver of student approaches to learning and recognising this is an important part of valuing assessment. In this context, it is suggested that lecturers are those who must be the first to value assessment. Where this occurs, innovative and challenging assessment design is encouraged. In this environment students are more likely to be engaged with the assessment process and may be more motivated to complete the tasks using a deep approach to their learning.

As a result of our research and from our own experience, the first step in valuing assessment is to encourage open dialogue about assessment among our colleagues, at the local level in our schools/departments, through the literature, and at conferences.

In schools/departments, this can be facilitated by conducting Teaching and Learning Seminars, workshops and the like; however, in our experience, the key activities that have encouraged open conversations about assessment have involved:

1. Discussing assessment issues at various levels, such as school, sub-discipline, year level and then individual level. Where the focus of the discussion is on the assessment of generic skills, it is important that all are aware of the importance of generic skills development and how assessment task may be linked to specific skill development. The following table (adapted from Nulty and Sweep 2004) was used to encourage staff to consider their individual assessment design and how it links to the development of generic skills.

Course Evaluation Table

Course Name			
Aim (Big Picture/Vision)			
What are the objectives that will contribute to achieving the aim?	How do you propose to achieve this?	Why do you think that this approach will achieve the intended outcomes?	What sort of evidence do you expect to get?
<i>Outcomes you hope will be observable by the end</i>	<i>In the order you think you'll do it</i>	<i>What makes you think doing the things you plan will work? Why should it work?</i>	<i>If things go as you hope, how will you be able to show this; how will you prove it; what approaches will you take to gather the proof; how will you try to convince a sceptical observer</i>
OUTCOMES	PROCESSES	ASSERTIONS → LOGIC	EVIDENCE BASED PRACTICE

This template may be used as a point of reference in discussions at sub-discipline and year level meetings. Staff then complete the template as the basis for discussion at individual meetings with the staff member responsible for teaching quality improvements at the local level.

The following is an example of a completed template that was used as the basis of discussion at a meeting with an individual staff member.

Course Evaluation Table

Work Integrated Learning (WIL) 1			
Aim(big picture/vision): Students will use existing knowledge and placement experience to solve an organisational issue or problem			
What are the objectives that will contribute to achieving the aim?	How do you propose to achieve this?	Why do you think that this approach will achieve the intended outcomes?	What sort of evidence do you expect to get?
<i>Outcomes you hope will be observable by the end</i>	<i>In the order you think you'll do it</i>	<i>What makes you think doing the things you plan will work? Why should it work?</i>	<i>If things go as you hope, how will you be able to show this; how will you prove it; what approaches will you take to gather the proof; how will you try to convince a sceptical observer</i>
OUTCOMES	PROCESSES	ASSERTIONS → LOGIC	EVIDENCE BASED PRACTICE
Main: The students will use the knowledge from their course and their placement experience, to identify a problem/issue specific to the organisation that needs to be resolved	Students will undertake work placement	Student will learn about the organisation and discuss the need to identify a problem/issue as the basis for the report with their immediate supervisor.	Preparation of a business proposal identifying initial research of the organisation and the problem/issue the report is to address
	Negotiation of topic between student, placement employer and academic mentor	A topic will be found that will benefit the organisation and the student	An interview where this discussion can take place; approval by the academic mentor of the topic

2. Identifying and documenting the assessment task in each individual course in an undergraduate accounting degree provides a wealth of valuable information for discussion. The Assessment matrix below was used as a basis for discussion in the school.

Assessment Matrix

Bachelor of Business Accountancy	Internal Assessment – Accounting and Law Courses - Week																Exam	Total course	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
Introductory Accounting						20	MCO											80	100
Financial Accounting							20	MCO										80	100
Management Acc and Bus					10	SAQ			20	MCO								70	100
Commercial Law 1							20	SAQ										80	100
Corporate Accounting						25	SAQ											75	100
Auditing 1						20	MCO											80	100
Man and Apps (HI's 10%)	20	Group Pres													20	Group C/S	60	100	
Company Law (10% class partic)				5	Group ASS	10	SAQ			15	ASS							60	100
Taxation Law 1 (10% class partic)									30	MCO								70	100
Accounting Theory								20	ASS									80	100
Ethical Issues in Acc							25	RSCH Essay										75	100
Man Acc Systems						10	Pres	30	Group REP			60	INDIV REP						100
Advanced Fin Accounting								50	SAQ		20	ASS	30	SAQ					100
Small Bus and the Accountant								50	Case Study Test					50	Report				100
Invest Planning (10% class work)													40	RES ASS				50	100
Financial Planning						25	MCO											75	100
Tax Law 2 (class partic 15%)													25	RES Paper			60	Take home test	100
Law of Invest and Financial Mkts								30	Ass									70	100
Strategic DM for Accountants						35	ST PLAN				30	Group Report		20	Pres'n	15	RES REP		100
Industrial law 1							20	ASS					20	ASS				60	100

Legend

MCQ
ASS
RES
INDIV REP

Multiple Choice Questions
Assignment
Research
Individual Report

SAQ
C/S
REP

Short Answer Questions
Case Study
Report

From our own practice, the development of a matrix with this type of information highlighted the following important areas:

A focus on one type of assessment (multiple-choice questions or exams, for example) over other types of assessment (report writing and oral presentations skill, for example) and a focus on group work over individual assessment. While a simple practice, the development of this assessment table proved to be an excellent reference for transparency of practice and, as a consequence, informed discussion. Since the distribution of the assessment matrix, eight core accounting and law courses have changed their assessment design to facilitate a stronger link between tasks and generic skill development.

4.2 Promoting Reflective Practice

A scholarly approach to improvement in assessment design requires reference to the literature and reflective practice. While some staff may not formally engage with the relevant literature, key issues of importance can be brought to the attention of staff and highlighted in discussions at the various levels of engagement previously detailed.

Reflective practice however, requires each individual staff member to consider their current practice with a view to *considering* change and improvement.

4.3 Sharing our Practices

Our educational practices are often shared and disseminated at conferences both nationally and overseas. While this is an important forum for the exchange of ideas and learning, those academics who do not engage with the higher education literature are either not interested, or perhaps cannot find the time to engage at this level. As a consequence, lecturers at the school/department level should be encouraged to share their reflections and current practices with peers at their local level, at least as a starting point.

In our experience, this dialogue is facilitated where:

- There is support for improved assessment practices and teaching quality across the University and particularly from senior staff at the local level;
- Responsibility for improvements rest with not one, but a number of senior staff in the school/department;
- Reflection and improvements are discussed in a context that simultaneously examines and discusses Course Experience Questionnaire (CEQ) results and other internal teaching quality measures, both quantitative and qualitative; and
- Discussions occur in a supportive environment, where staff feel comfortable when sharing their concerns and good practices and where constructive comment is both encouraged and welcomed.

4.4 Rewarding Continuous Improvement in Assessment

Rewarding improvements in teaching quality generally and assessment design specifically is perhaps the most difficult area to write about as both anecdotal and empirical research tells us that staff believe good research is rewarded in promotion rounds, while good teaching is not. In addition, research about our educational practices is still, incorrectly, perceived as a 'soft option' in many business discipline areas, including accounting.

For many academics, the lack of recognition and reward for teaching quality improvements and the increasing pressure to publish in one's own discipline area presents clear barriers for those charged with the responsibility of improving teaching quality generally and assessment design specifically.

Most universities have developed 'Teaching Awards' in an endeavor to promote teaching quality; however, until this core activity is valued in the promotions process, the effectiveness of these initiatives remains problematic.

On a more positive note, the recent increase in national grants for improvements in teaching quality and particularly assessment design provides an opportunity for funded research that drives improved student learning outcomes at the most important level the teacher-student interface – the school/department level.

Section 5 References to Existing Good Practice

5.1 Existing Good Practice

An important focus of this Manual is the variation in specific generic skills development that occurs using the same assessment task with different modes of participation (individual or group) and different ways of assessing the completed task (academic, self or peer). It is this variation in process that has the potential to improve opportunities for accounting students, from all backgrounds, to develop specific generic skills.

The following documents some of the important issues to consider about the conduct (individual or group work) of assessment. This is followed by a discussion about issues to consider in the assessment (self and/or peer) of the task. Finally, references to existing good practices in accounting and law assessment are detailed for further information.

5.1.1 Group Work

Group work can facilitate the development of skills, which might include (James et al. 2002 p 48):

- Teamwork skills (skills in working within team dynamics; leadership skills);
- Analytical and cognitive skills (analysing task requirements; questioning; critically interpreting material; evaluating the work of others);
- Collaborative skills (conflict management and resolution; accepting intellectual criticism; flexibility; negotiation and compromise); and
- Organisational and time management skills.

Benefits of Group Work

Group work is becoming increasingly common for several reasons. It aims to:

- Promote student participation and responsibility for learning (Griffiths & Partington 1992);
- Develop those students' generic skills sought by employers (James et al. 2002; Johnston & Johnston 1996);
- Encourage intercultural learning (Carroll 2005);
- Reduce teachers' assessment load (Biggs 1999; 2003) and

- Allow learners to construct meanings and promote learning through discussion and interaction with others as well as reflection (Michaelson 2002) under proper conditions.

Challenges of Group Work

Several challenges of group work have been identified by previous studies, including:

- Students often find it difficult to coordinate times for group work;
- Assessment of group work may not take into account individual contribution, or group processes. As a result, sometimes students lack motivation for contributing to group activities;
- Local students accuse international students of not pulling their weight and worry about their group's mark being pulled down by the language standards of international students;
- International students may become frustrated if their ideas and contributions are ignored or disregarded; and
- It is often difficult to assess the outcomes of good group work (Michaelson 2002).

Assessing Group Work

There are a number of decisions that have to be made when deciding to introduce group assessment:

- Should you assess the product or the process of group work or both?
- Who will determine the assessment criteria-lecturer, students or both?
- Who will assess the task - the lecturer, students (peers or self-assessment) or a combination of both? and,
- How do you distribute the marks - shared group mark, group average, individually, or combination? (Michaelson 2002; James et al. 2002).

Suggested Criteria for Assessing the Process of Group Work (James et al 2002, p 51)

James et al (2002) argue that there is a need for effective group management processes, clear assessment guidelines and valid and fair grading processes in order to increase positive learning outcomes and student satisfaction with group work (p 47). The suggested criteria by James et al. (2002 p 51) include:

- Regular meeting attendance
- Equity of contribution
- Appropriate time and task management
- Application of creative problem solving
- Use of a range of working methods
- Appropriate level of engagement with the task
- Development of professional competencies

- Evidence of capacity to listen
- Responsiveness to feedback or criticism

5.1.2 Multicultural Group Work

Different strategies may be needed for multicultural group work in the intercultural classroom. De Vita (2005) argues that intercultural interaction, in and outside classroom, is not developing naturally (p 75).

Local and international students do not mix spontaneously. He identified several ways that teachers could facilitate the multicultural group work experience including:

- Forming the group - assessed multicultural group work can be a poor reflector of individual abilities and, because of this, can lead to resentment among students. The fair assessment of individuals participating in group work should merit special consideration in multicultural settings if both home and international students are to enthusiastically participate in the learning experience (p 77).
- Preparing students for the difficulties ahead - the interaction of group members is influenced by their cultural orientations. Such cultural challenge can be both socially and emotionally demanding (p 77).
- Designing the task – need to encourage cooperative intercultural inquiry, promote interdependence, broad based participation and the use of varied cultural perspectives that different students bring to the group.
- Providing guidance on the group 'process' - provide students an approach to working together driven by group culture such as mutual respect, trust and a genuine commitment to integration and specific strategies of solving differences (p 80).
- Adopting an appropriate style - the tutor is likely to adopt a range of styles during the life of the group from taking full responsibility to being fully facilitative, allowing the group to operate autonomously (p 81).

Carroll (2005, pp 84-92) offer some suggestions about how to manage and assess students undertaking discipline-specific tasks in diverse student groups including:

Fitting Group Work into the University Experience

All students may need careful explanations of why a group project is a legitimate learning method but this will be especially true where the primary function is showing discipline-specific knowledge, with interaction seen as a means to that end rather than the primary focus of the group task.

Deciding Group Membership

Group membership can be set by the teacher, decided by students themselves or some combination of the two. Students may be asked to choose their own group members. Some studies show international students prefer working in multicultural groups (Ledwith et al. 1996), perhaps because it is one of the few chances they have to interact with local students and to practice using informal, discipline-specific English.

An alternative to letting students choose is for the teacher to allocate group membership. This approach is often deemed the most appropriate where the group process is being

assessed, where the students are expected to develop group skills, where tasks clearly warrant a global perspective, or where the program is committed to producing graduates with all of the above attributes.

Creating an Inclusive Group Work Task

A suitable group task should involve all group members, encourage and reward use of members' skills and previous experience and, ideally, should encourage the kind of synergy that turns students' diverse skills and knowledge into an asset rather than a liability, for example, drawing on a range of skills and abilities in the group or using an equally unfamiliar context for all group members.

Assessing Tasks in Mixed Cultural Groups

Assessment criteria may assess both the learning outcomes and the process (what students do and how they do it). Assessing the 'what' and the 'how' signals to students the importance of group work and interactions. If students are to invest energy in cross-cultural communication, in allocating roles according to students' strengths or experience, or in managing conflict effectively, then these aspects should be assessed. The teacher might observe the process or ask for weekly minutes of meetings or require students to keep logs, providing examples and supportive documentation for subsequent evaluation.

Assisting the Group Process

Teachers can model inclusive classroom behavior and establish ground rules that specifically target inclusivity. They might draw attention to areas where conflict is common in multicultural groups such as how decisions are made, how disagreements are handled, and ways of encouraging others to participate. Strategies may include: encouraging students to set ground rules for participation and discuss how they will manage conflict and making it clear to students what options they have when conflict arises.

5.2 Assessment

5.2.1 Self and Peer

Involving Students in Assessment—Self and Peer Assessments

Benefits of Involving Students in Assessment

Falchikov (2005) observed numerous benefits of involving students in assessment from past studies including:

- Improved meta-cognitive competencies (encourages reflection, improves critical thinking and understanding);
- Skills development;
- Improved academic performance (improved grades/test scores);
- Personal/intellectual development (increases autonomy/independence, increased responsibility); and
- Increased confidence and internal motivation.

Self-Assessment

1) *Benefits of Self-Assessment*

Several benefits of self-assessment were identified from past studies which include:

- Involving students in making judgements about their own learning, particularly about their achievements and the outcomes of their learning' (Bound & Falchikov, 1989);
- Developing problem-solving skills (Boud 1995b; Dochy et al. 1999);
- Involving the students in dialogue with teachers and peers;
- Leading to more reflection on one's own work and higher standard outcomes; and
- Improving lifelong learning skills (Boud 2000) and stimulate personal and academic development (Falchikov 2005).

2) *Self-Assessment and Generic Skills*

Self-assessment can facilitate the development of generic skills which include:

- Reflective learning skill (reflection on one's own work and higher standard outcomes)
- Problem-solving skills
- Judgement making skills (making judgement about one's own learning outcomes) and
- Lifelong learning skills (independent learning)

3) *Challenges of Self-Assessment*

- Some students seem to be able to judge their own work in similar ways to their teachers. Others do not.
- Students appear to be able to acquire and develop these skills, but not all have the opportunity to practice them' (Falchikov 2005, p 189).
- There is a tendency that good students under-assess themselves while poor students over-assess themselves.

4) *Strategies of Improving Accuracy of Self-Assessment* (Boud & Falchikov 1989; Falchikov & Boud 1989, cited in Falchikov 2005)

- The accuracy of self-assessment is enhanced when studies are well designed;
- When students have a good understanding of the standards of the discipline and the criteria for assessment, agreement between teacher and student is likely to be high; and
- Accuracy is enhanced when teachers give feedback on students' self-assessment (Dochy et al. 1999, cited in Falchikov 2005).

Peer Assessment

1) *Benefits of Peer Assessment*

Dierick and Dochy (2001) conducted a review of past studies on peer assessment and identified the following advantages of peer assessment.

- Make students think more and work in a more structured way (Orsmond et al. 1996);
- Foster an appreciation for individuals' performance within the group and interpersonal relationships in the classroom (Keaten & Richardson 1993); and
- Involve students more in the learning and the assessment process (Dochy et al 1999).

2) *Peer Assessment and the Development of Generic Skills*

Peer assessment can facilitate the development of generic skills which include:

- Analytical and cognitive skills (analysing task requirements; evaluating the work of others);
- Problem-solving skills; and
- Lifelong learning skills (independent learning).

3) *Challenges of Peer Assessment*

Several issues with peer assessment were raised from a review of the peer assessment literature by Dierick & Dochy (2001) including:

- Some studies have shown low validity of peer rating (Dance & Dance 1992). If there is a lack of extensive training in peer assessment, some students tend to assess their peers based on uniformity, race and friendship; and
- some studies revealed less accuracy of peer-assessment (e.g Orsmond et al. 1996; Stefani 1994).

4) *Recommendations to Practitioners for Improving Peer Assessment*

Falchikov (2005, p 198) made the following recommendations to practitioners for improving peer assessment:

- Do not use very large number of peers per assessment group.
- Conduct peer assessment studies in traditional academic settings and involve students in peer assessment of academic products and processes.
- Do not expect student assessors to rate many individual dimensions. It is better to use an overall global mark with well-understood criteria.
- Involve your students in discussions about criteria.
- Pay great attention to the design, implementation and reporting of your study.
- Peer assessment can be successful in any discipline area and at any level.
- Avoid the use of proportions of agreement between peers and teachers as a measure of validity.

How to Carry Out Peer and Self-Assessment

In her book, Falchikov (2005, p 125) describes the self and peer assessment cycle which contains:

- Preparation and training of students by teachers;
- Developing criteria and methods of measurement (checklist and rating scales, model answers, marking schemes/bands, inventories, criteria) by teachers or by students or by both;
- Implementing self-assessment (formative feedback and/or summative assessment);
- Evaluation by students, by teachers, or by both;
- Outcomes (relationship between teacher and student marks, effects on learning, effects of practice and other effects, benefits to students/teachers, post-measures, problems); and
- improvements/modifications to schemes (p 125).

The Level of Student Involvement in Peer and Self-Assessment

Falchikov (2005 p 136) notes that there seem to be a strongly held view that the more students are involved in generating their own criteria, the more reliable the assessment is. She used Brew's typology (1999) to classify the levels of students' involvement in self and peer assessment.

- At Level One, the lowest level, students use a model answer, a marking scheme, competence statements or teacher identified criteria to assess knowledge performance or skill level;
- At Level Two, 'involvement is greater'. 'Students are allowed or encouraged to discuss and negotiate criteria or consider what constitutes a good answer before applying these standards to their own or each other's work' (p 128); and
- At Level Three, 'students are given the power to make important decisions of their own: selection of criteria; weightings of marks awarded; the mark itself' (p 129).

Self and Peer Assessment Instruments

Falchikov (2005) identified multiple ways in which assessment can be conducted. These include model answers, marking schemes, marking band, checklists, rating scales, and inventories:

- Model answers, marking schemes and marking bands are typically used to check the level of knowledge, performance or skill that are often prepared and supplied by teachers (p 144);
- Checklists are lists of statements or words which users are invited to endorse. Sometimes rating scales are used to gauge the extent to which items agree. The checklist may take the form of a semantic differential and have been described as a quick way of getting a lot of information (p 142); and
- Inventories are generally pre-existing measurement forms, often of a checklist format, which have been designed and tested for use in a particular context (p144).

5.3 Some Examples of Best Practice in Assessment in Accounting and Law

This section outlines some examples of, and resources for, best practice in assessment in accounting and law.

5.3.1 Simulation

Assessing student learning and growth through audit risk simulations

Describes how to use a fraud risk assessment simulation in an auditing class to improve student learning. The reality-based simulations added significant value to student learning, and provided a positive learning experience. Both direct and indirect assessment measurements were used to evaluate student-learning outcomes. The findings indicate students' increased in learning outcomes, in confidence and in their judgment skills. There is also evidence showing that the simulation-based pedagogy moved all students toward achieving the set learning objectives, regardless of their previous backgrounds.

Green, B. P. & Calderon, T. G. (2006). Assessing student learning and growth through audit risk simulations. In: B. N. Schwartz and J. E. Ketz, *Advances in Accounting Education: teaching and curriculum innovations* (London: Elsevier) 7, pp 1-25.

Business simulation to stage critical thinking in introductory accounting: rationale, design, and implementation.

Discusses the rationale for the design and implementation of business simulation episodes in introductory accounting courses. Emphasizing communication skills, alternative viewpoints, and decision making, the simulation episodes provided opportunities for students to develop critical thinking and problem solving skills (Springer & Borthick 2004, p 277). This business simulation also enabled students to apply accounting principles during the life of an evolving business. The evaluation of the learning outcomes indicate that the more authentic work through a business simulation facilitated the better development of students' higher order thinking skills (Springer & Borthick 2004).

Springer, C. W. & Borthick, A. F. (2004). Business simulation to stage critical thinking in introductory accounting: rationale, design and implementation. *Issues in Accounting Education* 19(3), pp.277-303.

The Business Simulation Week

Describes a business simulation week (BSW) run at the end of the first year of the BA (Hons) Business Studies program at Bournemouth University. Business simulations were introduced as a vehicle for integrating learning across disciplines and as a way of fostering a vocational ethos and cohesive course culture (Ridolfo & Shiel 2005). The paper provides the rationale of BSW, its objectives, context, description of BSW, assessment criteria, evaluation, discussion and areas of future improvements.

Ridolfo, H. & Shiel, C. (2005). The business simulation week, The Business, Management and Accountancy Subject Centre, the Higher Business, Education Management Academy and Accountancy. Accessed 19 July 2006, Retrieved from www.business.heacademy.ac.uk.

5.3.2 Case Studies

Developing essential skills through case study scenarios (taxation and business law)

Explains how case studies were used to create a typical client engagement for taxation students. Students were required to identify and research taxation issues, provide written advice to their client, complete and file an application for a binding private ruling, and consult with the 'Internal Revenue's Department Adjudication and Rulings Unit' to negotiate the most favourable outcome for their client (Sawyer et al 2000). Students perceived that the case study experience was effective in facilitating the development of several generic skills such as communication skills, interpersonal skills, creativity and problem solving skills. The use of peer and self assessment in the case study assignments was found to be effective in evaluating students' performance.

Sawyer, A. J. et al. (2000) Developing essential skills through case study scenarios. *Journal of Accounting Education* **18**, pp 257-282.

5.3.3 Group Work, Peer and Self Assessment

Enhancing group working and peer assessment through a virtual learning environment

Outlines how to use group presentation and peer assessment in a virtual learning environment to improve students' transferable skills. Student learning outcomes indicated that the students undertaking a group presentation with peer assessment developed a much wider range of skills than when they undertook an individual written assignment. Students found that they developed communication skills, team work skill, presentation and general computer literacy skills in this group presentation assignment.

Greenan, K. & Alexander, S. (2002). Enhancing group working and peer assessment through a virtual learning environment, BEST, the Higher Business, Education Management Academy and Accountancy.

Self and Peer Assessment for Group Work in Large Classes

This example describes how to use an online approach to improving self and peer assessment for group work in large classes. The assessment method discussed takes into account the quality and level of individual contributions to group output, a fundamental problem when assessing group work. The rating criteria covered a broad range of possible contributions. Students were able to assess their own and other group members' work by using the online self and peer assessment resource kit (Thompson & Gregor 2005).

Thompson, J. & McGregor, I. (2005). Self and peer assessment for group work in large classes. Making a Difference: 2005 Evaluations and Assessment Conference (Sydney: Australian Technology Network) 30 November-1 December.

5.3.4 Portfolio Based Assessment

Portfolio based assessment as a factor in learner centred courses

This example outlines how to use portfolio based assessment to improve student learning in an English language module for international students in an undergraduate English language studies degree. The portfolio consists of an introductory evaluation of students' needs and interests, six tasks of two to three hours work each, and a final evaluation. The introductory and final evaluation encouraged students to reflect on their own learning needs both during the portfolio and for the future (Cosh 2000). Students were positive about the value of the portfolio in terms of improving their problem solving skills, reinforcing English grammar, the ability to work at their own speed and in aiding exam revision.

Cosh, J. (2000). Portfolio based assessment as a factor in learner-centred courses. in: Wisker, G. (ed.) *Good Practice Working with International Student* (Birmingham, UK: The Staff and Educational Development Association Ltd).

5.3.5 Assessing Essays

Reflection-based writing as a way of developing students' writing skills

This example outlines how to use reflection-based writing to develop introductory accounting students' writing skills. Tutors were asked to facilitate the learning aim through a series of tutorial activities. The activities allowed students to brainstorm how to answer the essay questions. Then the focus shifted to the process of writing an appropriate answer. More sophisticated activities such as case studies were also conducted to further develop students' higher level of cognitive thinking and appropriate writing skills (English et al. 2004 p 469). The assessment criteria was linked to students' written responses that demonstrate critical thinking and analysis (English et al. 2004). This change was expected to influence the way students perceive their learning task.

English, L., et al. (2004) Encouraging a deep approach to learning through curriculum design, *Accounting Education*, **13** (4), pp.461-488.

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Appendix

1. Indicators of Effective Assessment

Source: <http://www.cshe.unimelb.edu.au/assessinglearning/05/>

A checklist for quality in student assessment

- 1) Assessment is treated by staff and students as an integral and prominent component of the entire teaching and learning process rather than a final adjunct to it.
- 2) The multiple roles of assessment are recognised. The powerful motivating effect of assessment requirements on students is understood and assessment tasks are designed to foster valued study habits.
- 3) There is a faculty/departmental policy that guides individuals' assessment practices. Subject assessment is integrated into an overall plan for course assessment.
- 4) There is a clear alignment between expected learning outcomes, what is taught and learnt, and the knowledge and skills assessed — there is a closed and coherent 'curriculum loop'.
- 5) Assessment tasks assess the capacity to analyse and synthesis new information and concepts rather than simply recall information previously presented.
- 6) A variety of assessment methods is employed so that the limitations of particular methods are minimised.
- 7) Assessment tasks are designed to assess relevant generic skills as well as subject-specific knowledge and skills.
- 8) There is a steady progression in the complexity and demands of assessment requirements in the later years of courses.
- 9) There is provision for student choice in assessment tasks and weighting at certain times.
- 10) Student and staff workloads are considered in the scheduling and design of assessment tasks.
- 11) Excessive assessment is avoided. Assessment tasks are designed to sample student learning.
- 12) Assessment tasks are weighted to balance the developmental ('formative') and judgemental ('summative') roles of assessment. Early low-stakes, low-weight assessment is used to provide students with feedback.

- 13) Grades are calculated and reported on the basis of clearly articulated learning outcomes and criteria for levels of achievement.
- 14) Students receive explanatory and diagnostic feedback as well as grades.
- 15) Assessment tasks are checked to ensure there are no inherent biases that may disadvantage particular student groups.
- 16) Plagiarism is minimised through careful task design, explicit education and appropriate monitoring of academic honesty.