

2-1-2006

# Rising Expectations in Business Education

Annette M. Nellen

*San Jose State University*, [annette.nellen@sjsu.edu](mailto:annette.nellen@sjsu.edu)

Marlene E. Turner

*San Jose State University*

Follow this and additional works at: [https://scholarworks.sjsu.edu/acc\\_fn\\_pub](https://scholarworks.sjsu.edu/acc_fn_pub)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

## Recommended Citation

Annette M. Nellen and Marlene E. Turner. "Rising Expectations in Business Education" *The Tax Adviser* (2006): 116-119.

This Article is brought to you for free and open access by the Accounting and Finance at SJSU ScholarWorks. It has been accepted for inclusion in Faculty Publications by an authorized administrator of SJSU ScholarWorks. For more information, please contact [scholarworks@sjsu.edu](mailto:scholarworks@sjsu.edu).

# Rising expectations in business education

The Tax Adviser

Today, assessing accounting students and helping them to integrate liberal learning and professional learning should be part of every business professor's teaching focus. Whether students learn is meaningful to many stakeholders, including accrediting bodies, policymakers, campus committees that certify or approve courses, and employers. Student learning includes not only basic accounting knowledge, but also communication and analytical skills, and an understanding of multiculturalism and globalization.

## Background on Rising Expectations

Higher education has shifted from teaching to learning, from discipline-specific learning to integrative learning with an emphasis on liberal learning, and from a small select student body to one that includes 75% of high school graduates; see Association of American Colleges and Universities (AAC&U), *Greater Expectations: A New Vision for Learning as a Nation Goes to College (2002)* (Greater Expectations), p. 2.

Global changes from an industrial era to a knowledge era have made a college education more crucial to more people today. This has caused many (including government agencies) to question what higher education is delivering. For example, in September 2005, the U.S. Department of Education established the Commission on the Future of Higher Education. It will examine how colleges intend to ensure that (1) higher education is accessible and affordable and (2) students are prepared for today's global economy. The Commission is holding hearings and will publish a report in August 2006; see [www.ed.gov/news/pressreleases/2005/09/09192005.html](http://www.ed.gov/news/pressreleases/2005/09/09192005.html), and Field, "Federal Panel on Higher Education Appears Likely to Call for Testing of College Students" *The Chronicle of Higher Education* (12/9/05).

The AAC&U refers to this journey and era as one of "achieving greater expectations." Reaching this new level of achievement and "new vision for learning" will require shared responsibility among universities, high schools, accrediting agencies, policymakers, business leaders, the media, the community, boards of trustees and college students and their parents. Achieving greater expectations will also require "creating a society where learning is prized and everyone has access to an excellent education" (Greater Expectations, p. xiv).

What is important in accounting higher education today? What do rising expectations mean for professors, students and employers? This column answers these questions and includes a discussion of the Association to Advance Collegiate Schools of Business International's (AACSB's) new requirements for assessing whether students are learning. While not all business programs are AACSB-accredited, the requirements of regional accrediting bodies may be similar in their focus on liberal learning and assessment of student learning.

## Liberal Learning and Globalization



Professor Nellen is a former member of the AICPA Tax Division's Strategic Planning Task Force and Tax Executive Committee. For more information about this column, contact Prof. Nellen at [anellen@sjtu.edu](mailto:anellen@sjtu.edu) or Prof. Turner at [turner\\_m@cob.sjtu.edu](mailto:turner_m@cob.sjtu.edu).

A need for liberal learning: The AAC&U has been one of the leaders in the call for a renewed look at how universities truly help prepare students for life, continued studies and rewarding careers, to ensure they receive "an education of lasting value" (Greater Expectations, p. vii). It wants students to become "intentional learners who can adapt to new environments, integrate knowledge from different sources, and continue learning throughout their lives" (Greater Expectations, p. xi). Liberal education needs reinvigoration. It should be practical, yet also prepare students to live and work in a diverse global community. Students will need to prepare for liberal education while still in high school, which will help more students go to college and lead to greater inclusiveness and learning opportunities (Greater Expectations, pp. 25-28).

To help highlight the importance of reinvigorating liberal education for all college students, the AAC&U launched its Liberal Education & America's Promise (LEAP) campaign in 2005, to ensure that all constituencies are aware that college students' learning experiences should include:

- \* "Knowledge of cultural diversity," as well as of the natural and physical world;
- \* "Intellectual and practical skills," including communication, critical thinking, information literacy and teamwork;
- \* "Individual and social responsibilities" such as civic engagements and ethical reasoning; and
- \* "Integrative learning."

(See LEAP materials at [www.aacu.org/advocacy/](http://www.aacu.org/advocacy/) and [www.aacu.edu.org/advocacy/pdfs/LEAP\\_VisionFlyer.pdf](http://www.aacu.edu.org/advocacy/pdfs/LEAP_VisionFlyer.pdf)).

Integrative learning is particularly relevant, because it melds students' professional and liberal educations. The AAC&U notes that "a liberal education is not impractical or an unnecessary luxury; rather it is essential to professional success" in many fields, including business (AAC&U, Taking Responsibility for the Quality of the Baccalaureate Degree, 2004, p. 4).

Professional and regional accrediting bodies are emphasizing liberal learning in their standards. For example, the AACSB Assurance of Learning Standards includes knowledge and skills learning in areas such as communications, ethics, analysis, information technology, multiculturalism and diversity, reflective thinking

and group and individual dynamics; see Eligibility Procedures and Accreditation Standards for Business Accreditation.

Achieving this breath and depth of learning requires students to integrate professional and liberal learning, leaving professors to ensure that courses and programs are designed to reach this goal.

Achieving integration of liberal and professional learning: Faculty need to spend more time discussing studies on liberal and integrative learning, and the standards on assessment and accreditation, to determine how to enhance accounting and tax curricula, or even whether to undertake a major redesign. Listed below are some ideas for how to integrate curricula and help students understand the importance of both liberal and professional learning.

- \* Spend time during orientation to discuss the meaning of liberal learning and how it integrates with business studies. Consider inviting employers to talk to students about communication and analytical skills, multicultural and global perspectives, ethical decisionmaking and social responsibility (and how accountants meet their responsibility).

- \* Point out in course syllabi, for example, how the learning objectives for the general education program are also relevant to and emphasized in accounting and tax courses. This topic should be covered in these courses.

- \* Encourage co-curricular activities that broaden horizons and help gain experiences in leadership, decisionmaking and diversity (e.g., student clubs, lectures or campus reading programs). An assignment could include attending or participating in such an activity and turning in a reflective paper.

- \* Offer reading programs that cover current business books, and hold small group discussions. Invite practitioners and students who are not business majors (e.g., students pursuing a business minor) to participate, to bring in real-world and diverse, interdisciplinary perspectives.

- \* Develop techniques to enable students to periodically assess their progress in liberal learning. Such assessments could include periodic surveys that ask students whether they (1) discuss course topics outside of class; (2) read business journals regularly; (3) read nonbusiness periodicals regularly; (4) consider how current course work ties into prior course work; and (5) participate in student business clubs. This process will remind students to adopt habits that will lead to lifelong learning. Also, it will help professors learn how to help their students to become intentional, lifelong learners.

## The AACSB and Assessment

Preparing students to contribute to the profession, their community and society also entails assessing how they learn. Assessment played a key role in how business and accounting accreditation standards were adopted by the AACSB in 2003 and 2004. The AACSB'S Standards for Assurance of Learning for business accreditation requires accredited schools to develop learning goals for each program, assess student achievement of such goals and to use assessment results as a way of continually improving programs; see Eligibility Procedures, p. 15. Note: Assessment focuses on programs, rather than on individual students or even courses.

The AACSB expects faculty involvement in assessment efforts. Thus, while outside expertise may be needed on occasion, faculty members are central to designing an assessment, collecting and analyzing data and developing feedback. Moreover, assessments and learning goals should be tied to a school's mission and individual programs; thus, they will vary from school to school. The AACSB recommends four to 10 learning goals for each program. Goals should encompass both general and management-specific knowledge and skills. Interestingly, schools are not required to identify goals that reflect all the knowledge and skills listed in all of the accreditation standards. Rather, "normally," programs should include learning experiences in specified broad areas, such as group dynamics and information technology, among others.

Just as learning goals may vary, the methods developed to assess them may also differ. The AACSB requires assessing student performance systematically, using direct measures. Examples include examination questions, case analyses, projects, papers and other methods of appraising performance. Thus, student-opinion surveys should not be used as primary assessment measures (although they can supplement direct measures). Course grades should not be used, either. Assessment measures must be tied to specific questions or activities in which students demonstrate their learning for a specific, established learning objective. For example, a final examination could include questions that will help an instructor determine the degree to which the students achieved specific learning objectives.

### Assessment Tips

Assessment has become a primary focus of not only the AACSB, but also of many regional and professional accrediting agencies. For example, regional accrediting bodies, such as the Western Association of Schools and Colleges and the Southern Association of Schools and Colleges, have adopted accreditation standards with assessment as a principal element. Assessment, though, is not only a task required for accreditation. It has other benefits as well. When done correctly, it enhances a school's accountability, provides demonstrable evidence that the school is fulfilling its mission and pursuing established learning goals, and supplies valuable data for improving programs and student performance.

The AACSB perspective: The AACSB suggests including specific steps in an assessment. Its standards require deep involvement by faculty in designing and implementing an assessment. Specifically, faculty should:

1. Define learning goals and objectives: Identify four to 10 learning goals for each program.
2. Align curriculum with goals: Decide where goals should be addressed in program curricula, via coursework or other learning experiences.
3. Identify instruments and measures: Set direct measures of student performance and standards for acceptable and unacceptable performances.
4. Collect, analyze and disseminate assessment data: Data collection can occur on a rolling or phased basis, with assessments of learning goal subsets in each academic year. For example, some schools develop a two-year cycle; others use three years, while still others use alternative timeframes. Critical aspects of this step include disseminating the data to faculty and evaluating the assessment results and their consequences to programs.
5. Use assessment data for continuous improvement: This step is frequently referred to as "closing the loop" or ensuring that assessment results lead to change. Do courses need to be revised? Do students need additional coursework? Is faculty development needed (e.g., providing faculty assistance in grading written assignments)? The use of assessment results to improve the curriculum is one of the most important facets of the entire assessment program.

Implementation challenges: Clearly, a formidable challenge in implementing assessment is faculty resistance. The AACSB and other accrediting agencies place such a high priority on assessment that faculty often have valid concerns that the result of an assessment will be used as a targeting or retaliatory instrument. There are several ways to address this issue. Most fundamentally, faculty need to be convinced that assessments measure student learning, not faculty teaching; see Eder, Southern Illinois University Edwardsville, Keynote Address, available at [www.siu.edu/~assessment/iupui05a.ppt](http://www.siu.edu/~assessment/iupui05a.ppt). Accountability for learning is squarely on the student's shoulders. Another method of combating worry is to protect faculty anonymity, by having only one member maintain the original assessment data and presenting only aggregated data in all reports, making identification of an individual faculty member's results impossible.

A second faculty concern is the additional workload that assessment undoubtedly entails. This issue needs to be addressed by the school's administration and faculty. The AACSB'S emphasis on programs, rather than on individual students or course assessments, lightens the burden and makes the process more manageable. But, the faculty's concern is legitimate; if left unaddressed, it will hinder acceptance of any assessment program. The workload pressure can be relieved by providing assigned time or course buyouts, and establishing stipends to hire assessment coordinators.

## Conclusion

These are exciting times for professors. Although enhancing and redesigning courses, programs and co-curricular activities to achieve "greater expectations" is challenging, the result is more meaningful and engaging programs. The era of rising expectations is also a wonderful opportunity for accounting and tax professionals to find out how they can get involved at their local universities and what they can do to help students to understand the importance of liberal learning and how it integrates with professional knowledge and skills.

## Exhibit: Recommended reading

\* AAC&U, Greater Expectations--A New Vision for Learning as a Nation Goes to College, National Panel Report (2002); [www.greaterexpectations.org/pdf/GEX.FINAL.pdf](http://www.greaterexpectations.org/pdf/GEX.FINAL.pdf).

\* AAC&U, Liberal Education Outcomes: A Preliminary Report on Student Achievement in College (2005); [www.aacu-edu.org/advocacy/pdfs/LEAP\\_Report\\_FINAL.pdf](http://www.aacu-edu.org/advocacy/pdfs/LEAP_Report_FINAL.pdf).

\* AAC&U, Taking Responsibility for the Quality of the Baccalaureate Degree (2004).

\* AAC&U, Our Students' Best Work: A Framework for Accountability Worthy of Our Mission: A Statement from the Board of Directors of AAC&U (2004); [www.aacu.org/publications/pdfs/StudentsBest\\_Report.pdf](http://www.aacu.org/publications/pdfs/StudentsBest_Report.pdf).

\* AAC&U, Statement on Liberal Learning (1998); [www.aacu-edu.org/About/statements/liberal\\_learning.cfm](http://www.aacu-edu.org/About/statements/liberal_learning.cfm).

\* Cronon, Qualities at the Liberally Educated Person, AAC&U (1998); [www.aacu.org/issues/liberaleducation/cronon.cfm](http://www.aacu.org/issues/liberaleducation/cronon.cfm).

\* Huber and Hutchings, Integrative Learning: Mapping the Terrain, AAC&U and The Carnegie Foundation for the Advancement of Teaching (2004); [www.carnegiefoundation.org/dynamic/publications/mapping-terrain.pdf](http://www.carnegiefoundation.org/dynamic/publications/mapping-terrain.pdf).

\* Schneider, Practicing Liberal Education: Formative Themes in the Re-invention of Liberal Learning, AAC&U (2003); [www.aacu.org/publications/pdfs/Practicing\\_Liberal\\_Education.pdf](http://www.aacu.org/publications/pdfs/Practicing_Liberal_Education.pdf).

## AACSB

\* Assessment Resource Center, [www.aacsb.edu/resource\\_centers/assessment](http://www.aacsb.edu/resource_centers/assessment).

\* Eligibility Procedures and Accreditation Standards for Business Accreditation; [www.oacsb.edu/accreditation/business/AACSB\\_STANDARDS-Jan05-Final.pdf](http://www.oacsb.edu/accreditation/business/AACSB_STANDARDS-Jan05-Final.pdf).

\* Eligibility Procedures and Standards for Accounting Accreditation, [www.aacsb.edu/accreditation/accounting/ACCOUNTING-STANDARDS-APRIL-22-2005.pdf](http://www.aacsb.edu/accreditation/accounting/ACCOUNTING-STANDARDS-APRIL-22-2005.pdf).

## Others

\* Angelo and Cross, *Classroom Assessment Techniques: A Handbook for College Teachers* (Jossey-Bass Higher and Adult Education Series, 1993).

\* Fink, *Creating Significant Learning Experiences: An Integrated Approach to Designing College Courses* (Jossey-Bass Higher and Adult Education Series, 2003).

\* National Research Council, *Knowing What Students Know: The Science and Design of Educational Assessment* (National Academies Press, 2001).

\* Palomba and Banta, *Assessing Student Competence in Accredited Disciplines: Pioneering Approaches to Assessment in Higher Education* (Stylus, 2001).

\* Walvoord, *Assessment Clear and Simple: A Practical Guide for Institutions, Departments, and General Education* (Jossey-Bass Higher and Adult Education Series, 2004).

The exhibit above is a list of resources, useful in creating liberal learning opportunities for accounting students, revising student learning objectives and instituting or enhancing assessment programs, to help students achieve the learning objectives set out for them and to improve programs. Some of these resources are freely available on the Web.

Professor Nellen is a former member of the AICPA Tax Division's Strategic Planning Task Force and Tax Executive Committee. For more information about this column, contact Prof. Nellen at [Anellen@sjsu.edu](mailto:Anellen@sjsu.edu) or Prof. Turner at [turner\\_m@cob.sjsu.edu](mailto:turner_m@cob.sjsu.edu).

Editor and Co-Author:

Annette Nellen, CPA, Esq.

Professor, Department of Accounting & Finance

San Jose State University

San Jose, CA

Co-Author:

Marlene E. Turner, Ph.D.

Professor, Department of Organizational Management

San Jose State University

San Jose, CA

Nellen, Annette^Turner, Marlene E.

**Full Text:** COPYRIGHT 2006 American Institute of CPA's.

Source Citation:

Nellen, Annette, and Marlene E. Turner. "Rising expectations in business education." *The Tax Adviser* Feb. 2006: 116+. *Business Insights: Essentials*. Web. 24 July 2013.