

## **Achievement Matters Project Update #1**

### **10 November 2011**

In 2010, nationally-agreed threshold learning standards for accounting graduates were developed under the ALTC *Learning and Teaching Academic Standards* project. The latter included learning standards built around accounting judgement, knowledge, application skills, self-management and communication and teamwork. Following on from this a new project, appropriately titled *Achievement Matters: External Peer Review of Accounting Learning Standards* was initiated by the Australian Business Deans Council.

The project aims to collaboratively develop and implement a national model of expert independent peer review for benchmarking achieved learning outcomes in all types of accounting higher education providers against nationally-agreed learning standards. Double-blind external peer review applies to two types of evidence: small random samples of completed student work (i.e. outputs) and the actual related assessment specifications (i.e. inputs). The project aims also to build capacity around assessment of learning and assessment design through professional learning.

The pilot cycle of *Achievement Matters* has been underway since February 2011 with participation by two experienced accounting academics from 10 Australian universities (Adelaide University, Curtin University, Deakin University, Griffith University, Monash University, RMIT University, Southern Cross University, Southern Queensland University, University of Western Australia and University of Western Sydney). It will be expanded to other accounting higher education providers following the pilot cycle.

A critical success factor for the project is that reviewers apply a shared understanding of the standard when assessing achievement of each accounting threshold learning standard. This requires first reaching consensus and then ensuring each reviewer is calibrated to that consensus. To this end workshops have been conducted at Darwin in July and Melbourne in late September.

Written communication for bachelor graduates was the first threshold learning standard in focus. Prior to a workshop each reviewer assesses three samples of student work and submits their independent reviews online. At workshops small groups of reviewers consider the first de-identified sample and the relevant, previously-submitted anonymous peer reviews. Reviewers discuss key differences until consensus is reached. Discussion of small group responses then takes place until consensus is reached amongst all reviewers. The process is applied then to the next sample of student work. New samples of student work are introduced to further calibrate understandings. A similar process is used to review the validity of the assessment task and its potential to allow students to reliably demonstrate the relevant threshold learning standard under review.

While this may appear an easy task, reaching consensus and calibrating shared understandings around threshold learning standards has a number of real challenges. Accordingly, the purpose of this brief report is to inform stakeholders of the progress made and learning achieved within the scope of the project. These are summarised as follows:

#### **Project Milestones**

- The Project team of Phil Hancock (UWA), Mark Freeman (University of Sydney), Ann Abraham (UWS), Paul De Lange and Brendan O'Connell (RMIT), Bryan Howieson (University of Adelaide) and Kim Watty (Deakin University) was awarded an additional \$183,000 in research funds from the ALTC.
- Clear progress towards a shared understanding of “written communication”, a crucial aspect of one of the five nationally-agreed accounting threshold learning standards.

- Sourcing assessment software and using it to reach consensus, calibrate understandings and build capacity. SPARK<sup>PLUS</sup> (Self and Peer Assessment Resource Kit) facilitates individual reviewers to remotely (and anonymously) enter assessments of outputs (student work) and inputs (task requirements). After submission of all reviews, the aggregated results as well as the anonymous reviews can be published. This electronic repository is used in group dialog to reach consensus and develop shared understandings around particular threshold learning standards. The anonymity afforded to peer reviews by SPARK<sup>PLUS</sup> facilitates open group discussion and reduces the potential for groupthink.
- The ability of participants to engage and debate the reviews in a frank and open manner.
- The willingness of participants to adjust their own reviews when engaged in a group dialog.
- Refinement of consensus moderation processes that help participants develop a shared understanding in relation to what each threshold learning standard actually means.
- The readiness of participating universities to not only provide assessment data (i.e. tasks and associated documentation and randomly drawn sample of student work), but to also take on board feedback from group meetings. The latter includes: adjusting submissions or withdrawing them in favour of developing a valid assessment task; participating in related research activities; extending invitations to project team members to present details of the project at local seminars and evaluating the possible implementation of similar peer review processes internally.
- Enthusiasm that has been demonstrated by the accounting and higher education community when the Project has been presented at seminars, workshops and symposia.
- Establishment of Project Reference Group. Latter comprises key stakeholder representatives of academic and professional bodies and local and international assessment experts. (Sue Wright, AFAANZ; James Guthrie, ICAA; Tony Gleeson, CPAA; Lloyd Driscoll, IPA; Keith Willey, UTS; Chris Rust-Oxford-Brookes).
- Useful advice and positive feedback from project reference group.
- Invited article to be published in next edition of HERDSA magazine

### Challenges

- Establishing consensus as to what constitutes a ‘valid assessment task’ that enables students to demonstrate the threshold learning standard.
- Identifying assessment tasks which are concise so that reviewers are not overburdened.
- Finding appropriate meeting times and locations for large groups of reviewers.
- Developing a shared understanding as to what reviewers consider to be an appropriate standard of student work in relation to a specific threshold learning standard.
- Receiving material from each university that has been appropriately de-identified.
- Engaging accounting higher education providers beyond those directly participating.

### More

- See ABDC website <http://abdc.edu.au/3.74.0.0.1.0.htm>) for further details on the national-agreed accounting threshold learning standards and an overview of the project scope.
- For more information or to request a team member provide a briefing to your department, please contact Phil Hancock ([phil.hancock@uwa.edu.au](mailto:phil.hancock@uwa.edu.au) or 08-6488-1835) or Mark Freeman ([mark.freeman@abdc.edu.au](mailto:mark.freeman@abdc.edu.au) or 0403534067).