

# Threshold Learning Outcomes – Examples from Business

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BUSINESS SCHOOL

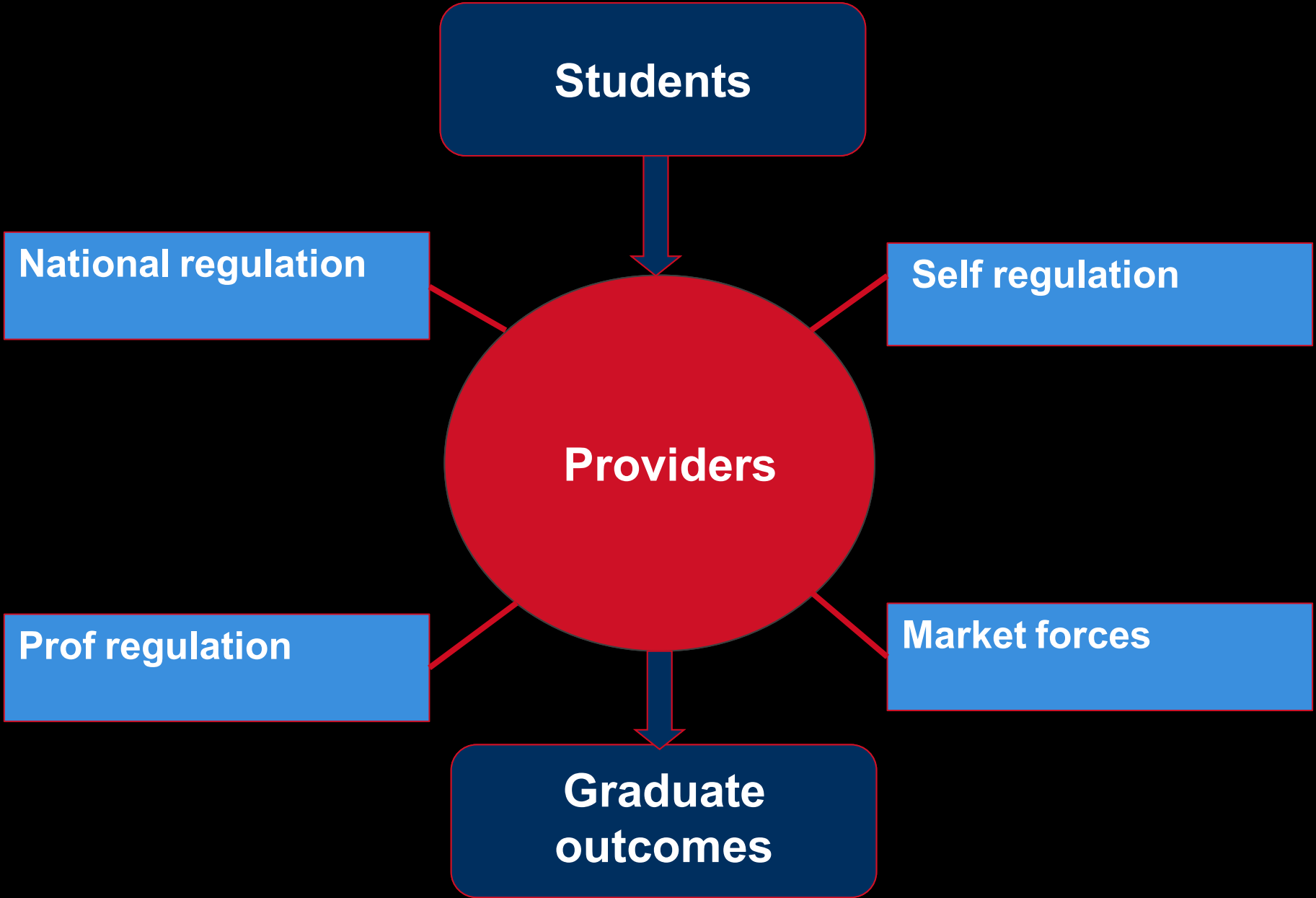


ACDICT  
Perth , 9 July 2013



# Business, Management & Economics

Accounting	Banking & Finance
Business Information Studies	Business Management
Economics and Econometrics	Hospitality Management
Human Resource Management	Industrial Relations
International Business	Organisation Management
Marketing	Sport and Recreation
Tourism Management	Others?... Logistics, Ops Mgt etc



# 2009

*Official Transcript*

## XYZ University

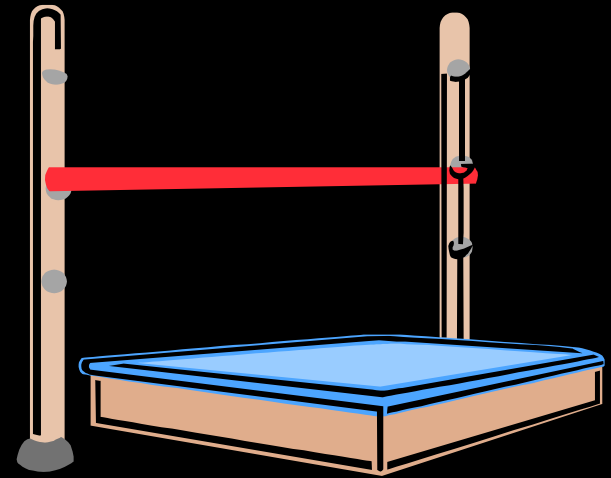
*Semester 1 2010*

Accounting 1	Distinction
Statistics 1	Credit
Economics 1	Pass
Management 1	Pass

*Semester 2 2010*

Accounting 2	Credit
Finance 1	Credit
Marketing	Pass

.....

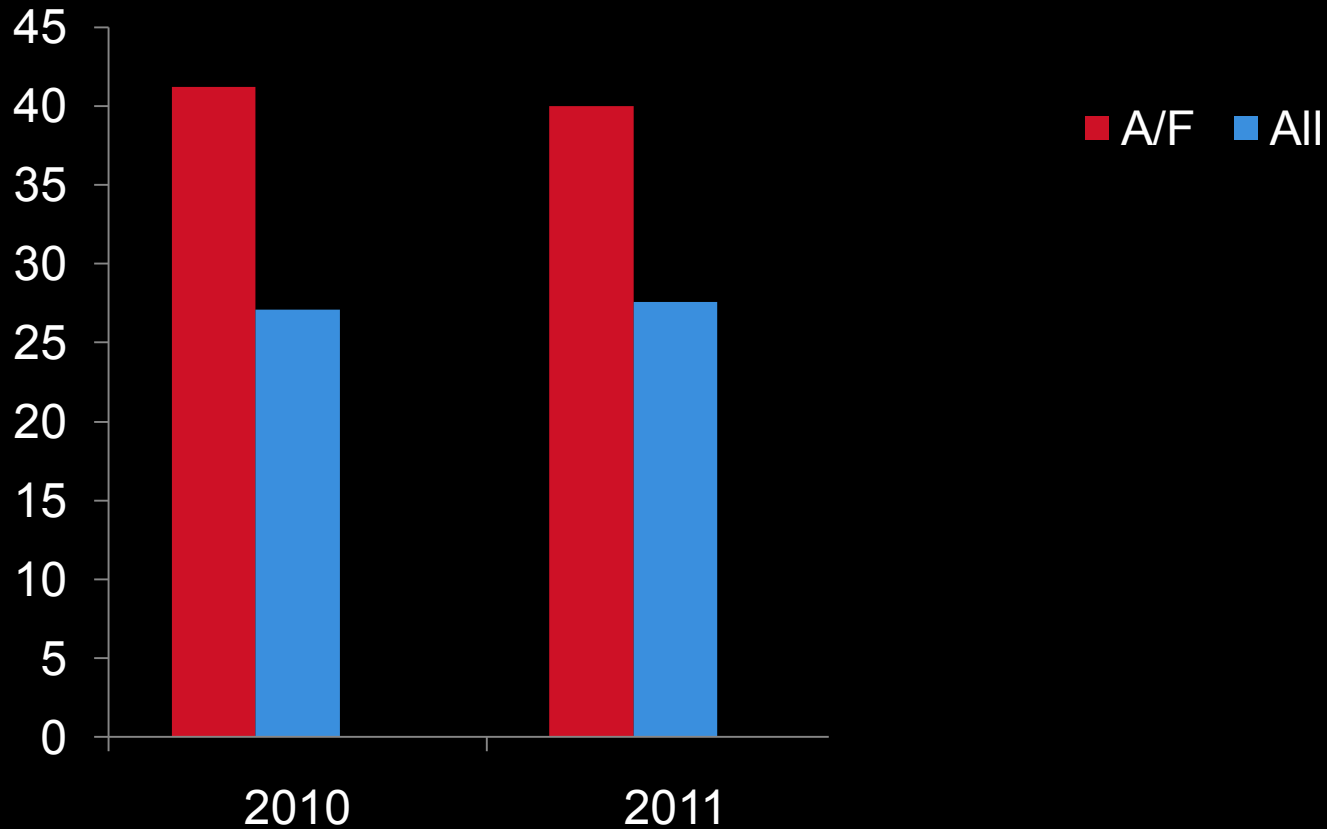


39% “pressure  
to pass full fee paying  
students whose work  
is not good enough”

1/3 sub standard  
English



# % A/F employers who would have recruited more graduates if a higher number of appropriate candidates had been available



## Most important selection criteria (when recruiting graduates)

Selection criteria	A/F	All
Interpersonal and communication skills (oral & written)	1	1
Passion / Drive / Commitment	2	2
Calibre of academic results	3	4
Critical reasoning & analytical skills / Problem solving	4	3
Cultural fit	5	5
Emotional intelligence (self-awareness, character, confidence)	6	7
Work experience	7	6
Teamwork skills	8	8
Activities (inc. Intra and extra curricular)	9	9
Leadership skills	10	10

# 2010

*Assessment is largely dependent upon professional judgement and confidence in such judgement requires the establishment of appropriate forums for the development and sharing of standards within and between disciplinary and professional communities*

**Price et al, Manifesto tenet 6**



Learning and Teaching  
Academic Standards Project  
Business, Management and Economics  
Learning and Teaching  
Academic Standards Statement for  
ACCOUNTING  
December 2010



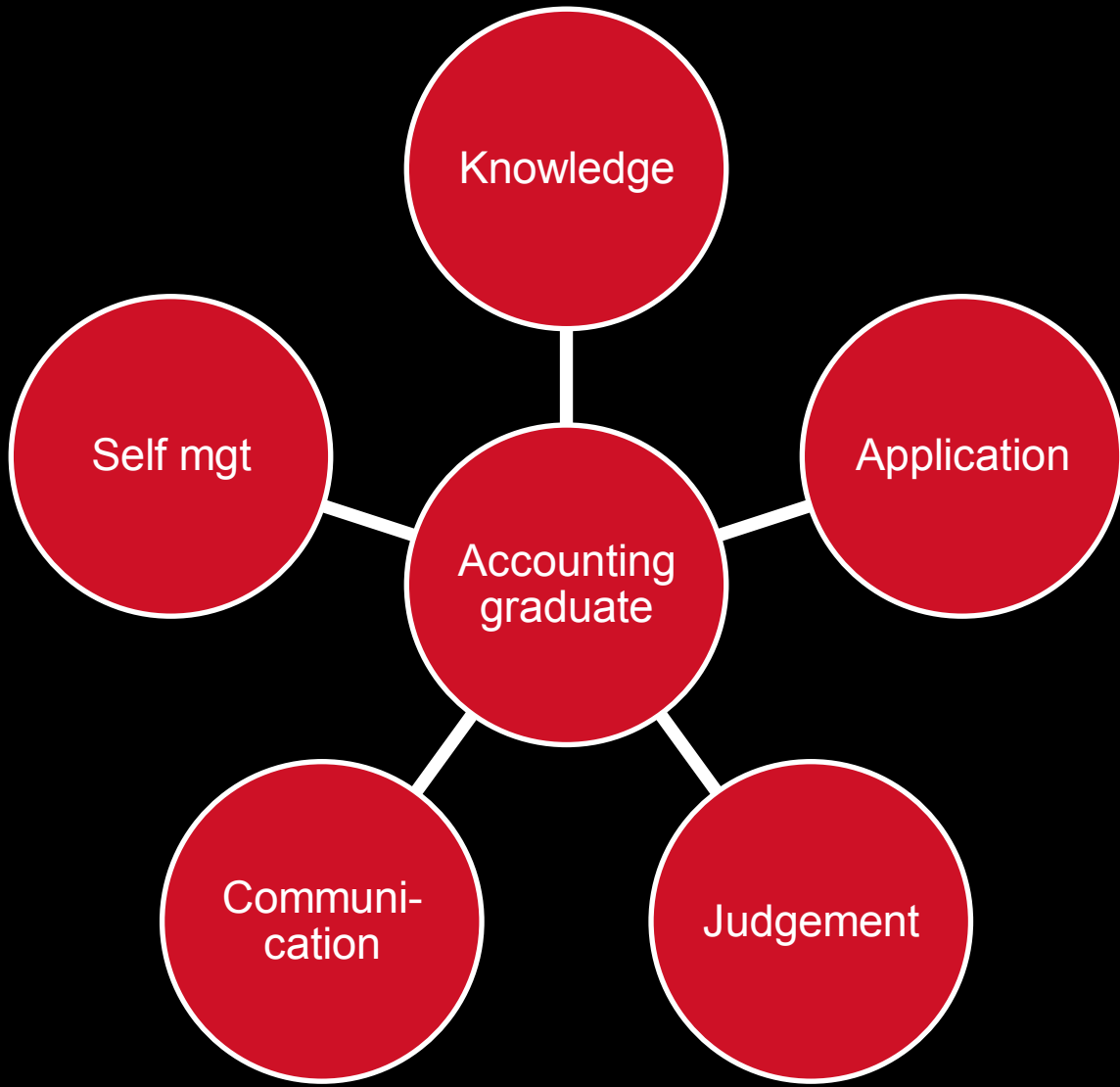
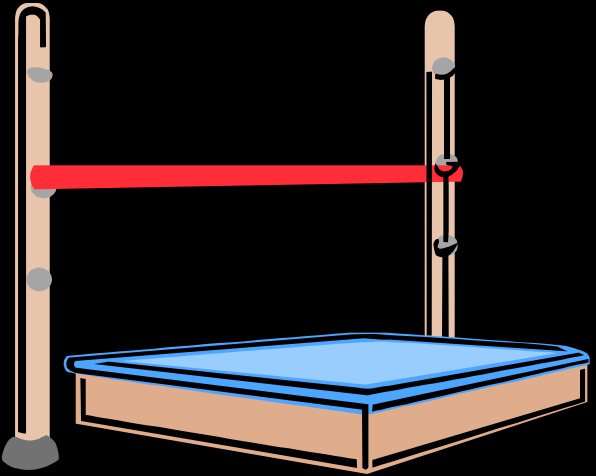
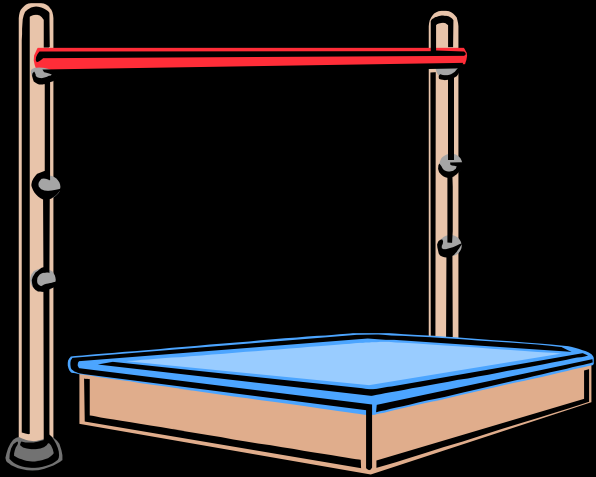
AUSTRALIAN  
LEARNING  
& TEACHING  
COUNCIL

Promoting excellence in higher education

An initiative of the Australian Government Department of Education, Employment and Workplace Relations

# Accounting

2,100 participants nationally  
38 Australian universities  
21 private/other providers  
20 professional/peak bodies  
and employers



# Judgement

- Recording and summarising transactions
- Apply accounting standards in preparation of financial statements
- Analysis of the operations of business
- Financial analysis and projection

Bachelor

Exercise judgement under supervision to solve routine accounting problems in straightforward contexts using social, ethical, economic, regulatory and global perspectives

Few qualitative perspectives and/or quantitative perspectives characterised by considerable data items over multiple variables and known relationships between them

Master  
(Advanced)

Exercise judgement under minimal supervision to solve emerging and/or advanced accounting problems in complex contexts using social, ethical, economic, regulatory and global perspectives

# Communication

Graduates	will be able to:
Bachelor	justify and communicate accounting advice and ideas in <b><u>straightforward</u></b> collaborative contexts involving both accountants and non-accountants
Master (Entry)	justify and communicate accounting advice and ideas in <b><u>diverse</u></b> collaborative contexts involving both accountants and non-accountants
Master (Advanced)	justify and communicate accounting advice and ideas in <b><u>complex</u></b> collaborative contexts involving both accountants and non-accountants

# Business, Management & Economics

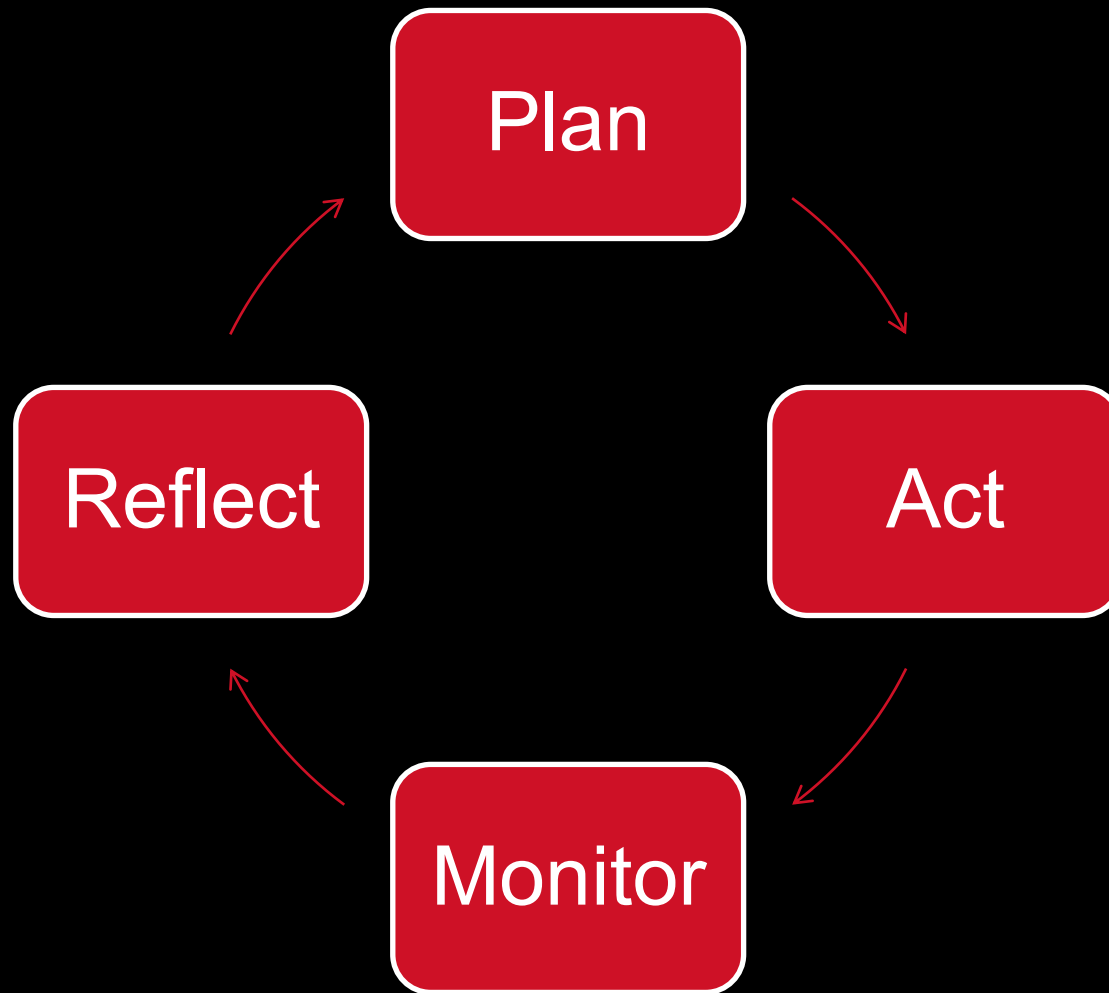
Accounting ✓	Banking & Finance ✓
Business Information Studies	Business Management
Economics ✓ and Econometrics	Hospitality Management ✓
Human Resource Management	Industrial Relations
International Business	Organisation Management
Marketing ✓	Sport and Recreation
Tourism Management ✓	Others? ... Logistics, Ops Mgt etc

# Peer discussion

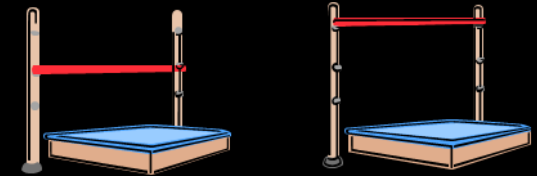
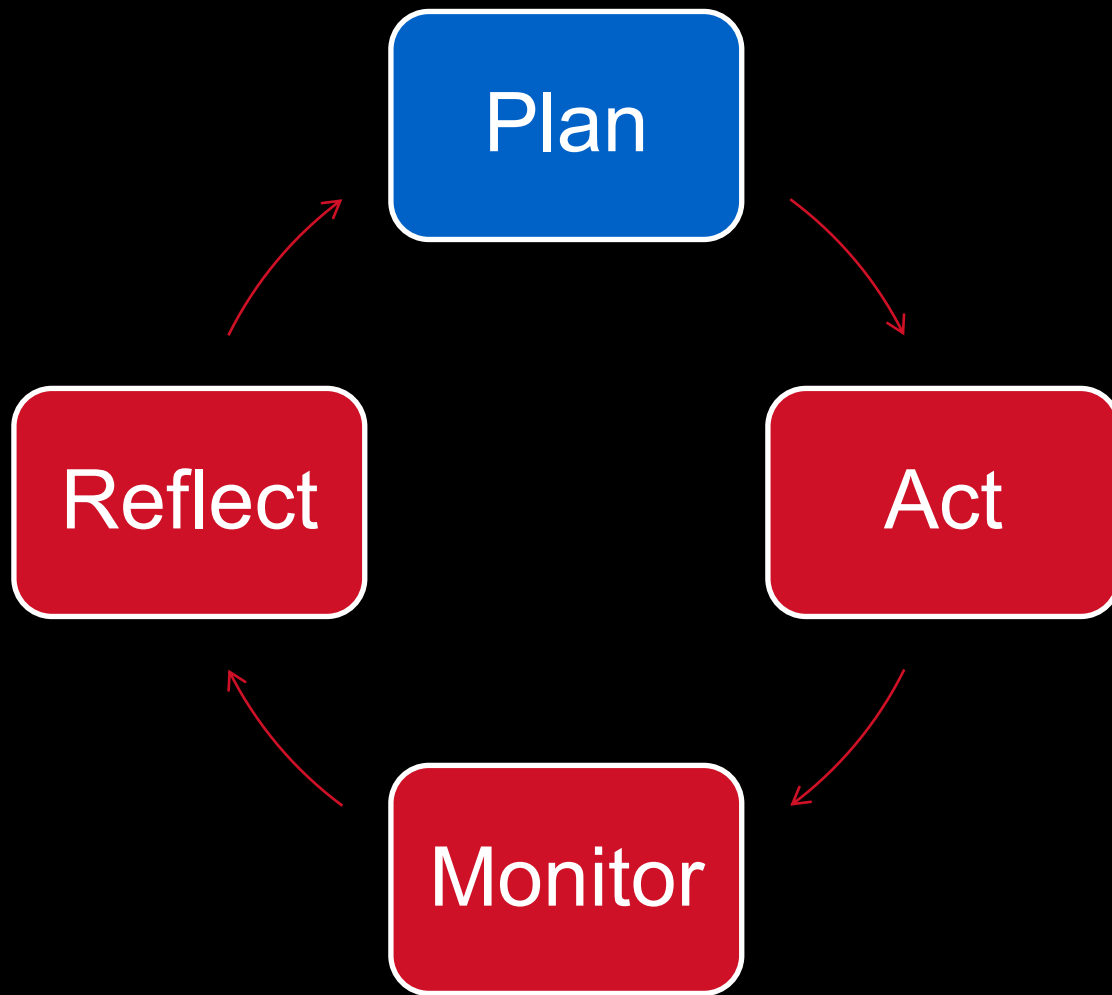
The best approach to demonstrating achievement of these national learning standards is

- A. Develop additional items for Australian Graduate Survey to capture graduates' perceptions
- B. Develop and administer national surveys to systematically capture employers' perceptions
- C. Rely on other accreditation agencies/bodies where they exist and can demonstrate appropriate integrity
- D. Develop/adapt national standardised tests of disciplinary learning outcomes (eg. AHELO economics)
- E. Rely on verification or reassessing existing assessment products/artefacts by external peers (eg. Go8, ABDC)

# AACSB “assurance of learning”



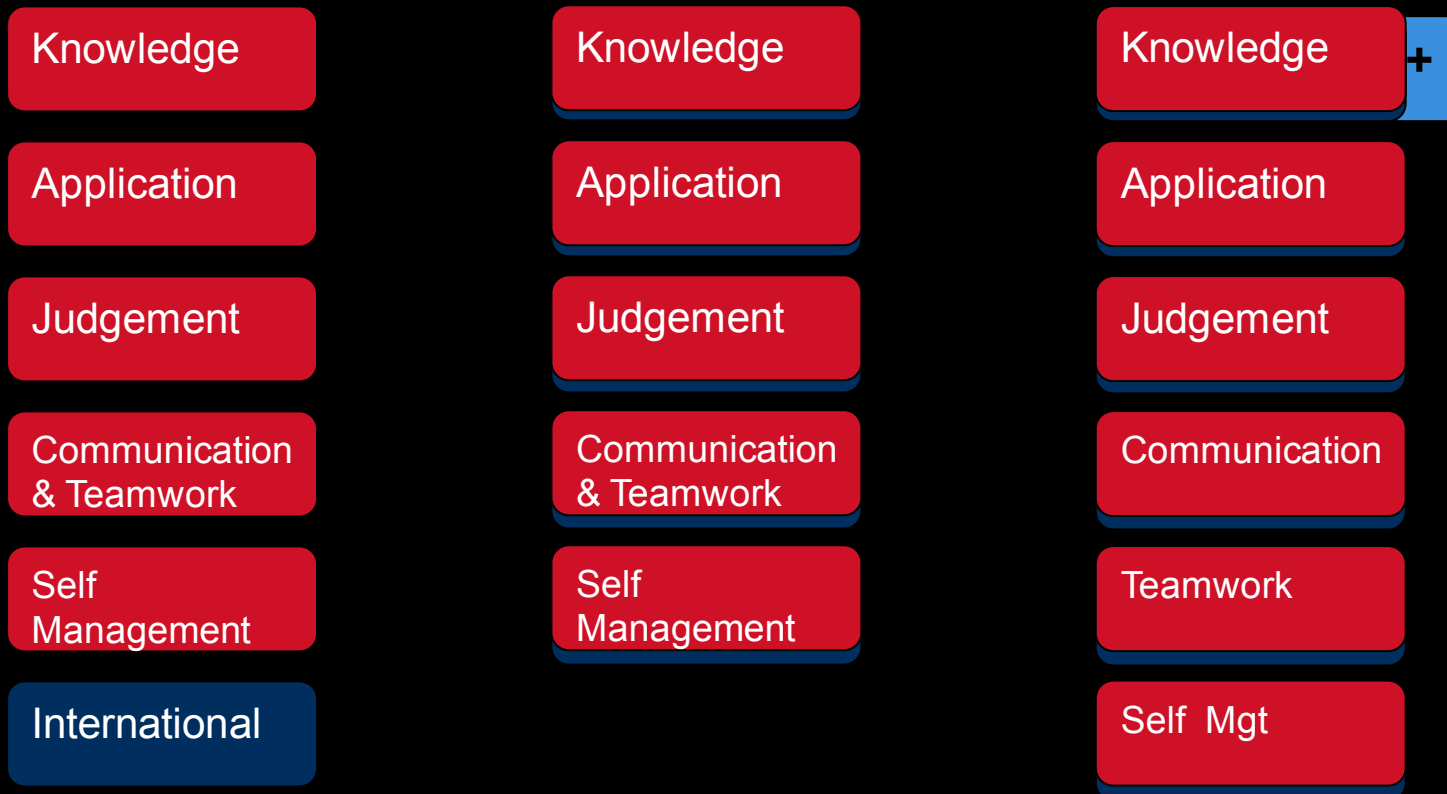
# TEQSA “threshold standards” Provider Standards in HESF Act (2011)



“There are robust internal processes for design and approval of the course of study which *take account of external standards* and requirements, e.g. *published discipline standards*, professional accreditation, input from relevant external stakeholders, and comparable standards at other higher education providers.” (1.2)



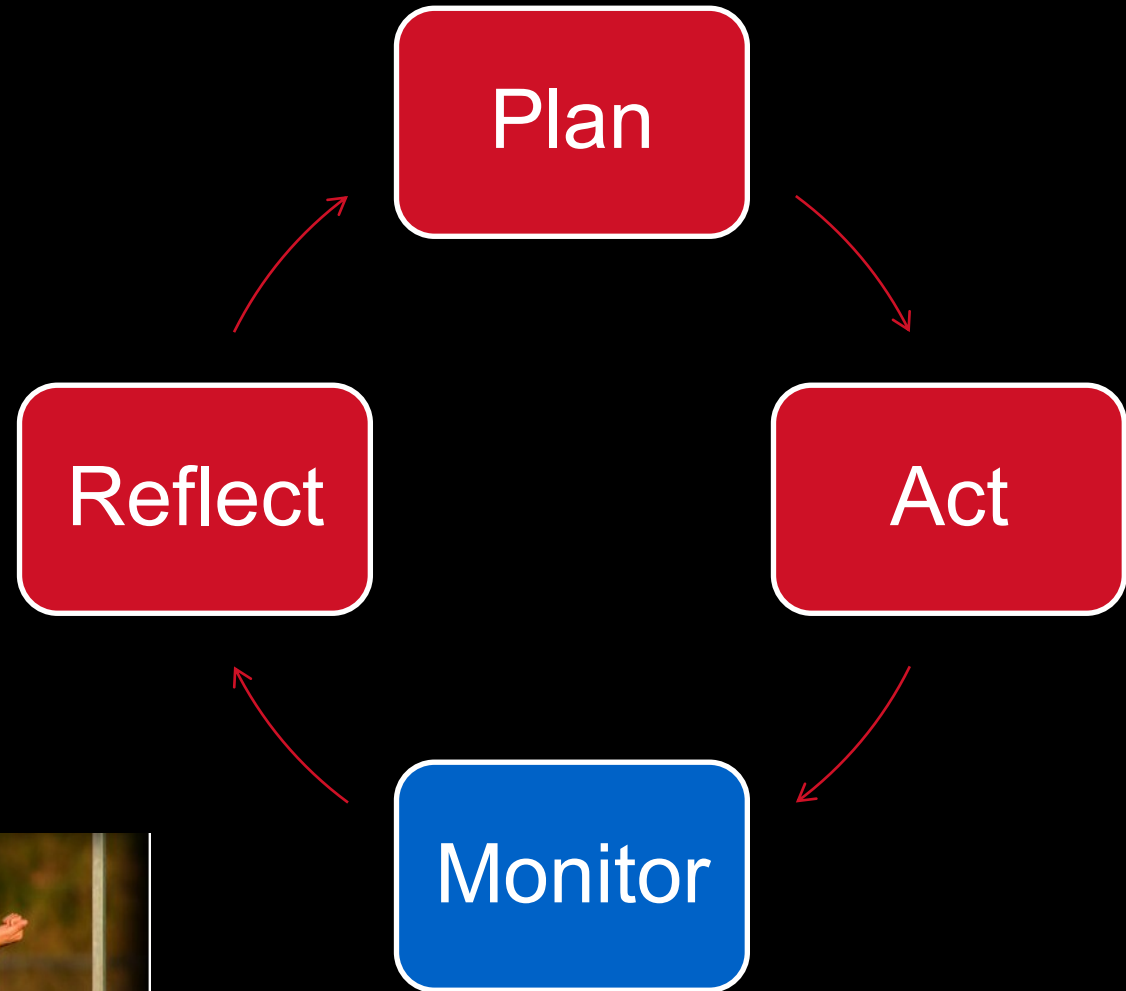
# Adapting TLOs locally



# Program Map

	Business knowledge	Critical application	Judgement	Communication	Team work	Self Mgmt
Unit of Study	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
UoS 1	Intro	Intro		Dev		
UoS 2	Dev	Dev	Intro	Dev		
UoS 3	Dev	Dev		Intro - written		Intro
UoS 4	Dev	Dev	Dev	Intro - oral	Intro	
UoS 5	Dev	Dev		Dev - oral		Dev
UoS 6	Dev	Dev	Dev	Dev - written	Dev	
UoS 24 capstone	Mastered & Assured	Mastered & Assured	Mastered & Assured	Mastered & Assured	Mastered & Assured	Mastered & Assured

# HESF Act (2011)



“The academic **standards intended** to be achieved by students and the **outcomes actually achieved** by students in the course of study are **benchmarked** against similar accredited courses of study.”

(5.5)



# Achievement Matters: External Peer Review of Accounting Learning Standards

Australian Business Deans Council

Institute of Chartered Accountants in Australia

CPA Australia

Office for Learning and Teaching

Project team : Adelaide (B.Howieson), Deakin (K.Watty), RMIT (B.O'Connell, P.de Lange), Sydney (M.Freeman), UWA (P. Hancock), UWS (A.Abraham)

Participants from 17 providers

## Websites

[achievementmatters.com.au](http://achievementmatters.com.au)

[disciplinestandards.pbworks.com](http://disciplinestandards.pbworks.com)

## Disclaimer

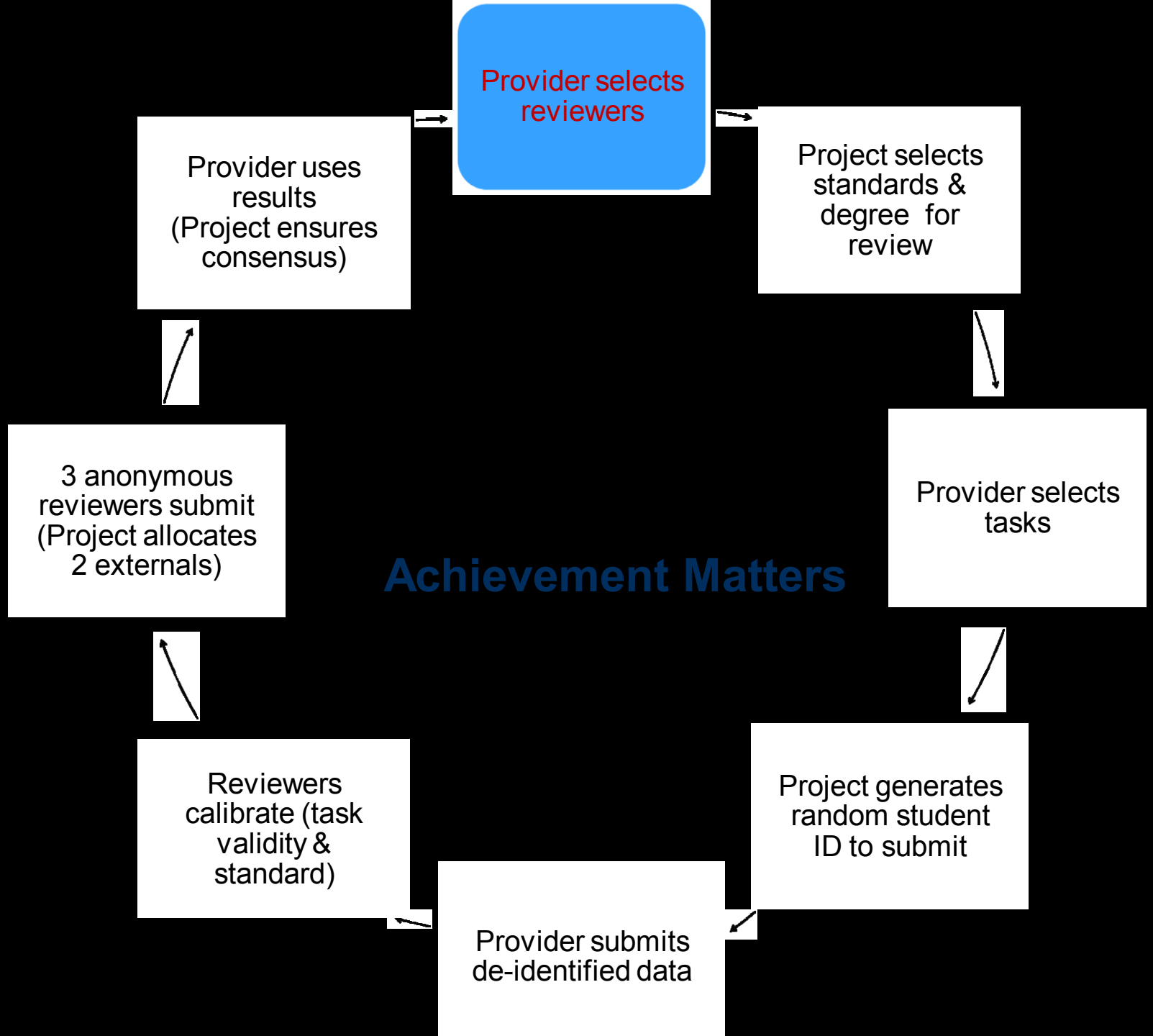
The views expressed in this presentation do not necessarily reflect the views of any of these stakeholders

# 2011-14



[www.shutterstock.com](http://www.shutterstock.com)

17 providers  
By + 4 the discipline



# Calibration – Task validity

## Oral communication

### Individual confidence pre-workshop

“I am confident rating the capacity of assessment requirements to allow students to demonstrate the national learning standard for oral communication in accounting”

91%

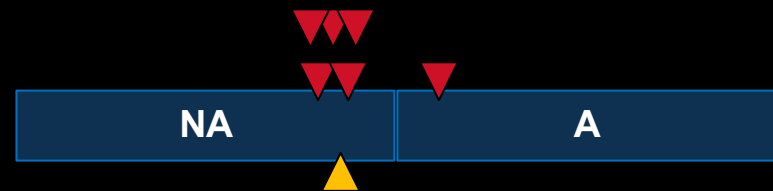
### Individual results pre-workshop

- › Min & max (n=33)
- › Mean  $\pm$  1 SD



### Group results at workshop

- › Small groups (n=6)
- › Consensus



# Calibration – UG student 1

## Written communication

....S2, S3,  
S4, S5

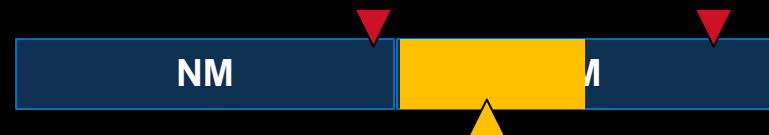
### Individual confidence pre-workshop

“I am confident rating students' written communication ability benchmarked against the national standard”

78%

### Individual results pre-workshop

- › Min & max (n=26)
- › Mean  $\pm$  1 SD



### Group results at workshop

- › Small groups (n=5)
- › Consensus





# Calibration sessions - Impact

- Deep interrogation of the standard

Graduates of a Bachelor of Accounting will be able to **justify and communicate** accounting advice and ideas in straightforward collaborative contexts involving both accountants and non-accountants

- Suggestions that are grounded and trusted
- Improved assessment tasks
  - Reduced use of group assessable task & same mark
  - Increased use of past examples as student calibration activity
  - Higher learning verb
  - Multiple audiences & more authentic eg. Brief CFO/board & Email SH friend
  - More emphasis on impromptu answers
  - Greater use of self-assessment resources eg. [writersdiet.com](http://writersdiet.com)



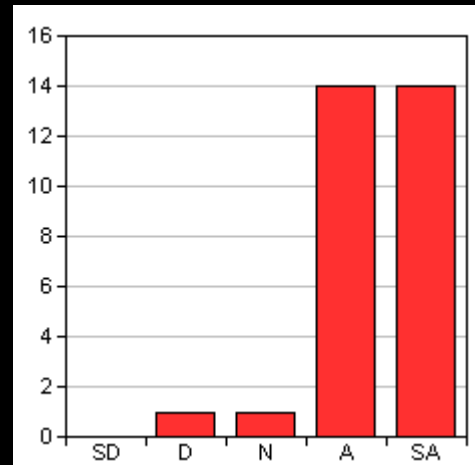
[www.davidblemer.com](http://www.davidblemer.com)



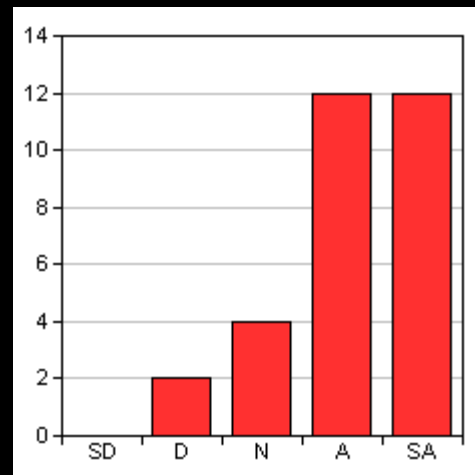
[www.fotosearch.com](http://www.fotosearch.com)

1. Trusted process – fits culture
2. Calibrated understandings
3. External data to prove & improve
4. Professional development
5. Better assessment practice
6. Enhanced collaboration with professional bodies
7. Improved learning?
8. Sustainable?
9. Wider impact?

This project will help establish national agreement on learning standards between accounting degree providers



This project will help establish national agreement on learning standards between accounting employers and accounting degree provider



# Next steps?



**Thank you**