

TESTING HIGHER COGNITIVE
SKILLS IN ACCOUNTING BY DESIGN:
AN INTRODUCTION TO TEST-CUBE FRAMEWORK

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Abstract

The purpose of this paper is to develop a systematic framework, which can assist the accounting faculty in classifying, evaluating, modifying and creating test questions. This framework is three-dimensional layout and is called "test-cube". With this "test-cube", we can characterize the cognitive skill level addressed by a given question. The knowledge of the "test-cube" will help an instructor to test higher cognitive skills through design rather than by default. The "test-cube" shows how a question may be initially crafted or modified to address different levels of cognitive skill. The framework will also help us to evaluate whether the form of a question (i.e. objective versus essay/problem) is a major constraint in testing different levels of cognitive skills. Several questions in Cost Volume Profit Analysis (CVPA) are provided to give examples of this tailoring process.