

Using Internship Results as Assessment of Accounting Outcomes

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Abstract

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Outcomes assessment at the discipline level primarily is conducted by faculty within the accounting discipline. Typical student learning outcome goals in business and accounting often include some level of mastery of technology, the ability to demonstrate critical thinking, and competence in the fundamental disciplines of business and accounting. Syllabi for courses in the accounting curriculum for both graduate and undergraduate study contain outcomes related to the four fundamental student learning outcome goals established by faculty. The syllabi contain explicit measures of outcome performance through tests, homework, research papers, presentations, and student achievement evidenced by certification in specific areas of the curriculum. Validity for measures of competency in the fundamental disciplines of business, including accounting competencies, requires confirmation by sources independent of in-class measures, such as grades, or other faculty assessments. In this study, constant comparative thematic analysis of internship performance reports, and self-assessment reports, was used to build a rubric for future comparative analysis. Performance reports were responses to questions from the employers, and reflection papers from the students. Data from the performance reports, and reflection papers, were analyzed by coding and counting qualitative descriptors of performance, and identifying thematic patterns that seemed to relate to positive or negative assessment. Because roughly 75% of our graduate accounting students participate in accounting internships, the assessment rubric and baseline data constitute an independent, third party assessment of student competencies in the fundamental disciplines of business, including accounting.

Keywords: outcomes, assessment, internship, accounting, thematic