

# Measure Learning Rather than Satisfaction in Higher Education

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*Edited by Ronald E. Flinn and D. Larry Crumbley*



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## Measuring Accounting Learning Monograph Committee (2007–2009)

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## PREFACE

A previous Teaching and Curriculum committee (Calderon et al. 1996, 4) produced a learned framework for encouraging effective teaching, indicating that student evaluation of teaching (SET) are “useful but limited in scope.” Since little has changed in over a decade except more grade inflation and possibly coursework deflation, we decided to take a more aggressive and critical approach to this dysfunctional evaluation system. Most professors are no longer in the teaching business, but rather are in the satisfaction business.

The Spellings Commission in 2006 stated that there are indications that many who earn university and college degrees have not mastered the reading, writing, and thinking skills that are expected of graduates. The Commission’s suggestions were to urge educators to “embrace new pedagogies, curricula, and technologies to *improve student learning* to correct shortcomings” (U.S. Department of Education 2006, 4; emphasis added).

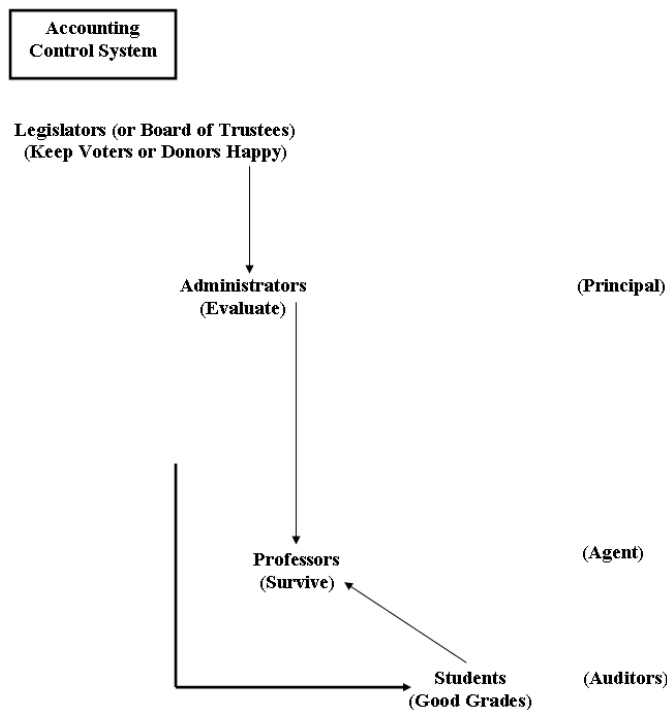
PricewaterhouseCoopers (PwC) issued a position paper on accounting education in 2003, stating that “accounting programs must be successful in attracting the right students, *provide a vigorous and challenging curriculum*, and maintain adequate resources to ensure the viability of the education process” (PricewaterhouseCoopers 2003, 3; emphasis added). One of PwC’s ten specific recommendations involved “fostering students’ ability to solve problems in complex business environments where the best answer is difficult to identify” (PricewaterhouseCoopers 2003, 3).

Neither the Spellings Report wake-up call nor the PwC position paper point out that the major problem is the inappropriate teaching performance measurement system in higher education. Student Evaluation of Teachers (SET) has a long history, ostensibly created to provide formative feedback to a teacher about his or her teaching effectiveness. However, administrators now use it almost exclusively as a summative evaluative measure. A major fallacy behind this approach is the belief that if something can be quantified, then it is both reliable and valid. Nowhere, however, is there any linkage between student satisfaction (SET) and demonstrative learning as called for in the Spellings and PwC reports.

Mark Oppenheimer in the *New York Times* summarized this pervasive dysfunctional control system operating in higher education:

But to many, it’s the system itself that is choking higher education. When students in the 1960s demanded more say in academic governance, they could not have predicted that their children would play so outsized a role in deciding which professors were fit to teach them. Once there was a student revolution, which then begat a consumer revolution, and along with more variety in the food court and dorm rooms wired for cable, it brought the curious phenomenon of students grading their graders. Whether students are learning more, it’s hard to say. But whatever they believe, they’re asked to say it. (Oppenheimer 2008)

This mess in higher education can be explained by the agency theory, the most popular model used by accounting researchers. Legislators for public universities and Boards of Trustees in private universities tell administrators to evaluate the teaching effectiveness of university professors, and they in turn hire the inventory (students) to evaluate (e.g., audit) the professors. While using students in this manner may be an inexpensive and quick way to evaluate professors, this method does not measure learning. In fact, this system has reduced respect for professors and the higher education process. Administrators prefer higher Student Evaluation of Teachers (SET) scores, which lead to higher grades, higher student retention rates, and more tuition and tax revenues. As the chart below illustrates, common sense dictates that professors will focus on pecuniary benefits and inflate grades and decrease their course work to survive because they are caught between a rock and a hard place.



Professors today are hired, rewarded, promoted, tenured, punished, and fired largely based on student opinions at the end of each semester about their professors' teaching. Each semester professors face the classic prisoners' dilemma as outlined below:

	Professor B (hard)	Professor B (inflates)*
Professor A (hard)	Each get slightly lower evaluations	Professor A: much lower evaluations Professor B: much higher evaluations
Professor A (inflates)*	Professor A: much higher evaluations Professor B: much lower evaluations	Each get slightly higher evaluations

\* Grade inflates and coursework deflates.

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Professor A can accurately say, no matter what Professor B does, “I personally am better off inflating my grades rather than trying to really educate my students. Therefore, my rational decision is to inflate my grades and deflate my coursework.” This inflation and deflation occurs even if easy professors do not get higher evaluations as long as a significant number of professors believe easy grading results in higher evaluations. The resulting ever-increasing grade inflation and course work deflation are a negative sum game as student learning and education are short-changed. See <http://www.gradeinflation.com>. Thus, the current SET control system results in a dysfunctional reward system and does not create goal congruence between a professor’s behavior and student learning (regardless of whether students lie on the SET questionnaires). The SET process is counterproductive to the Spellings Commission’s call for “a culture of continuous innovation and quality improvement in pedagogies, curricula, and technologies to improve learning.”

In the words of Charles Murray, “dumbed down courses, flaky majors and grade inflation have conspired to make the letters B.A. close to meaningless. The light workload alone can make college today a joke.” He believes the “demanding professor is close to extinct” (Murray 2008). (See Milliron 2008.) Many professors believe they have the right to increase their SET scores, even if learning decreases and the other professors’ SET scores decline. The motto “All is fair in love, war, and teaching” is the direct result of the widespread reliance on the inappropriate use of SET scores as summative measures of teaching effectiveness by administrators and students.

Just imagine if, starting in the seventies, sports coaches were hired and fired based upon anonymous questionnaires completed by their players (rather than their win-loss record). Eventually, coaches would play all of their players an equal number of minutes at the position selected by the player. College sports would be entirely different today with such a dysfunctional reward system. Certainly education is as important as college sports.

As Robert Haskell says in his article (herein), we have had enough research in SET, because we will never reach a scientific level of certitude. “If the control mechanism is not constrained, this dysfunctional system will continue to endanger the integrity of tenure, promotion, and academic freedom.” If mankind can send a person to the moon, surely we can develop a system to more appropriately measure student learning (and not satisfaction) and correctly reward professors. Our major educational institutions must acknowledge this runaway system and attempt to fix it if higher education is to survive (e.g., American Accounting Association).

The Spellings Commission pushed for higher education to develop readily comparable ways of measuring student learning (U.S. Department of Education 2006). As could be expected, two groups (Association of Colleges and Universities and the Council for Higher Education Accreditation) issued in January 2008 a reply to the Spellings Report by shunning the idea of higher education to develop ways of measuring student learning. They wish individual institutions to decide themselves what to measure and how to measure (New Leadership for Student Learning and Accountability 2008). Obviously, administrators do not wish to give up the dysfunctional SET internal control system that controls professors.

The National Governors Association, however, believes that “governors can help restrain college costs—while extending a quality postsecondary education to a larger segment of the population—by insisting that student learning outcomes become an integral part of state higher education accountability systems.” An Issue Brief indicates that governors can:

- Call for the development of minimum general educational learning outcomes for undergraduates educated at a public college or university, and require assessment of these outcomes.
- Require student competencies to be assessed and publicly reported through appropriate metrics, such as a combination of statewide sampling and institutional assessments (Linn 2007).

We encourage governors and others concerned with the integrity of higher education and student learning to scrutinize the current internal control mechanism that allows administrators to increase retention rates at the expense of learning. As administrators multiply, their salaries skyrocket, professors decrease, and adjuncts increase, governors and Board of Trustees must realize that it's the control system, stupid.

If the SET system is not replaced, then some form of exit examination or alternative assessment process is needed before a student is allowed to graduate from colleges and universities. Administrators must begin to visit their faculty classes randomly each semester, and peer reviews of faculty teaching must be inaugurated. A teaching model of productivity must be used in place of the current use of student satisfaction scores. Finally, class rankings and grade point percentiles on transcripts could restore some of the comparative curve at the university level. Corrective action is essential to avoid a Sarbanes-Oxley solution being imposed on higher education.

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