

## **Essential Learning Outcomes (ELOs): Forming a Bridge between College and the Workplace**

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*Employers increasingly indicate the need for employees who have demonstrated proficiency in skills and knowledge that cut across majors such as written and oral communication, teamwork, ethical decision making, critical thinking, and the ability to apply knowledge in real-world settings. The Association of American Colleges and Universities (AAC&U) identifies these five skills as those most highly valued by employers. In addition, AAC&U includes these five skills among the ten essential learning outcomes (ELOs) the organization identifies as outcomes of a liberal arts education. To comply with the Association to Advance Collegiate Schools of Business' (AACSB) assurances of learning standards, Business school faculty must develop, monitor, evaluate, and revise the substance and delivery of curricula and assess the impact of curricula on learners. This article will focus on the ways in which the Stockton University School of Business incorporates alignment of AACSB's assurances of learning with the institution's ELOs as part of its assessment process.*

### **INTRODUCTION**

Changing global economic forces, innovations in technology, and the growth of cultural diversity in the workplace create a business environment that is different from that of a generation ago. Today's corporations are flatter, decentralized, and more focused on having quality in product production, encouraging innovation, responding to disruptive forces, adapting to rapid technological change, recognizing the importance of global operations, and supporting lifelong learning (Karoly & Kumar, 2016). These changes influence the competencies and skills that graduates of college business programs need to be successful in the workplace.

Specifically, the skills that students bring to the workplace should be those that businesses need. Increasingly, employers are searching for employees who have demonstrated proficiency in skills and knowledge that cut across majors such as written and oral communication, teamwork, ethical decision making, critical thinking, and the ability to apply knowledge in real-world settings. The Association of

American Colleges and Universities (AAC&U) identifies these five skills as those most highly valued by employers. In addition, AAC&U's includes these five skills among the ten essential learning outcomes the organization identifies as outcomes of a liberal arts education.

## **ACCOUNTABILITY IN HIGHER EDUCATION**

The impetus for examining the curriculum and learning experiences for college students is driven, in part, by the accountability movement in higher education. This movement provided an impetus for college personnel to document the outcomes of students' education. Faculty and administrations have responded to the requirements for assessment of student learning made by accrediting organizations and by licensure agencies and to employers' demands for higher education to prepare students with 21<sup>st</sup> century knowledge, practical skills, and intellectual abilities suited to workplace success. For example, the American Association of Colleges and Universities (AAC&U) created its Liberal Education and America Promise (LEAP) initiative in 2005 to provide a mechanism for college and universities to begin this kind of work (Association...*Liberal...*, 2015).

According to AAC&U's LEAP website, over 100 liberal arts colleges and universities have incorporated LEAP essential learning outcomes (Association...*Essential...*, 2015) and the LEAP Valid Assessment of Learning in Undergraduate Education (VALUE) rubrics (Association...*VALUE...*, 2015) for institutional assessment. In the international higher education community, the European Consortium for Accreditation (ECA) published a report "An Introduction to International and Intercultural Learning Outcomes" which focuses on international and intercultural learning outcomes. According to ECA, learning outcomes are "statements of what a student is expected to know, understand and be able to do at the end of a period of learning" (Aerden, 2015). ECA outcomes closely align with the AAC&U LEAP essential learning outcomes (ELOs).

## **ESSENTIAL LEARNING OUTCOMES**

### **Development of Essential Learning Outcomes (ELOs) to Assess Students' Learning**

The faculty, administration, and professional staff at Stockton University (Stockton) recognized the importance of the LEAP initiative; however, rather than adopt LEAP essential learning outcomes (ELOs), they identified ten ELOs that addressed the particular types of learning experiences offered on the campus in both academic and co-curricular contexts. Some of Stockton's ELOs replicate LEAP's; some are unique to Stockton's mission. For instance, Stockton's ELOs include: Adapting to Change, Communication Skills, Creativity & Innovation, Critical Thinking, Ethical Reasoning, Global Awareness, Information Literacy & Research Skills, Program Competence, Quantitative Reasoning, and Teamwork & Collaboration (see Figure 1).

**FIGURE 1**  
**STOCKTON'S ESSENTIAL LEARNING OUTCOMES WITH BRIEF DESCRIPTIONS**



**ESSENTIAL LEARNING OUTCOMES**



Essential Learning Outcomes	Description of Abilities
<b>Adapting to Change</b>	The ability to successfully engage and navigate new or unfamiliar circumstances or create opportunities.
<b>Communication Skills</b>	The ability to create and share ideas and knowledge effectively with diverse audiences and in various formats.
<b>Creativity and Innovation</b>	The ability to generate ideas, take risks, and recognize opportunities in problem-solving, relationships, or self-expression
<b>Critical Thinking</b>	The ability to formulate an effective, balanced perspective on an issue or topic.
<b>Ethical Reasoning</b>	The ability to consider alternative viewpoints and their potential consequences.
<b>Global Awareness</b>	The ability to appreciate diversity and cultural interconnectedness.
<b>Information Literacy and Research Skills</b>	The ability to locate, evaluate, analyze, and use information to solve problems or to produce an argument.
<b>Program Competence</b>	The ability to use and to integrate concepts, theories, and principles in one's major field of study in a masterful way.
<b>Quantitative Reasoning</b>	The ability to understand and to work confidently with numbers and mathematical concepts
<b>Teamwork and Collaboration</b>	The ability to join with others to achieve a common goal.

Stockton University Essential Learning Outcomes – <http://www.stockton.edu/elo>

**Accreditation and Licensure Standards Linking to ELOs**

Accountability efforts focus on meeting the needs of the marketplace, establishing measurable standards and benchmarks, and providing evidence of student learning. In higher education, accreditation bodies set standards and call for proof of adherence to those standards (Brown, Kurzweil, & Pritchett, 2017). For example, the Association to Advance Collegiate Schools of Business' (AACSB) accreditation standards require business programs to provide assurances of learning to external stakeholders and the students who are the consumers of academic programs (AACSB, 2017).

To comply with the AACSB's assurances of learning standards, business school faculty must develop, monitor, evaluate, and revise the substance and delivery of curricula and assess the impact of curricula on learners. This curriculum management process necessitates input from faculty, staff, administrators, students, alumni, and members of the community. The assurances of learning standards align with Stockton's ELOs. As an illustration, a possible alignment of the 2018 assurances of learning to Stockton's ELOs is presented in Figure 2.

**FIGURE 2**  
**POSSIBLE ALIGNMENT OF THE AACSB ASSURANCES OF LEARNING FOR BUSINESS PROGRAMS TO STOCKTON'S ESSENTIAL LEARNING OUTCOMES**

<b>AACSB Assurances of Learning for Business Programs – Alignment to Stockton’s Essential Learning Outcomes</b>	
<b>General Skill Areas</b>	<b>Stockton’s Essential Learning Outcomes</b>
Written and oral communication	Communication Skills, Information Literacy & Research Skills
Ethical understanding and reasoning	Ethical Reasoning
Analytical thinking	Critical Thinking, Quantitative Reasoning
Interpersonal relations and teamwork	Teamwork & Collaboration
Diverse and multicultural work environments	Adapting to Change, Global Awareness
Reflective thinking	Critical Thinking
Application of knowledge	Critical Thinking
Integration of real-world business experiences	Adapting to Change, Creativity & Innovation, Critical Thinking, Program Competence
<b>General Business Knowledge Areas</b>	Ethical Reasoning, Global Awareness, Program Competence, Quantitative Reasoning, Teamwork & Collaboration
<b>Technology Agility</b>	Adapting to Change, Communication Skills, Creativity & Innovation, Critical Thinking, Ethical Reasoning, Program Competence, Quantitative Reasoning

AACSB Assurances of Learning for Business Programs Retrieved from <https://www.aacsb.edu/-/media/aacsb/docs/accreditation/business/standards-and-tables/2018-business-standards.ashx?la=en&hash=B9AF18F3FA0DF19B352B605CBCE17959E32445D9> (p. 35)

**Accounting Program and Aligning ELOs**

The Accounting program provides an example of aligning institutional outcomes (ELOs), AACSB assurances of learning, and licensure requirements. In accounting, many students intend to pursue licensure as a Certified Public Accountant (CPA) soon after graduation. Thus, the accounting program curriculum is structured to include educational preparation for the rigors of the Uniform Certified Public Accountant Examination (CPA exam).

The American Institute of Certified Public Accountants (AICPA) is responsible for the content and administration of the CPA exam that is used in all 50 U.S. states and five other U.S. jurisdictions. In 2014, the AICPA undertook a study regarding the skills and knowledge expected of newly licensed CPAs. This study resulted in changes to the form and content of the CPA exam. Among the changes, and based on the study’s findings, the CPA exam now has “an increased emphasis on testing higher order skills that include, but are not limited to, critical thinking, problem-solving and analytical ability” (AICPA, 2016, p. 3).

The CPA exam uses more simulation-based questions intended to mirror real-world experiences and test the higher order skills (AICPA, 2016). Stockton’s ELOs, specifically, Critical Thinking, Quantitative Reasoning, and Program Competence, align with AICPA’s findings regarding expectations for recent graduates. The AICPA, in collaboration with accounting educators and accounting professionals, developed a pre-certification core competence framework. This framework establishes skill-based competencies for students who intend to pursue the CPA certification as well as for those who intend to pursue other accounting career paths (AICPA, 2018). The pre-certification core competencies align with

Stockton's ELOs, and a possible alignment of the 2018 AICPA pre-certification core competencies to Stockton's ELOs is illustrated in Figure 3.

**FIGURE 3**  
**POSSIBLE ALIGNMENT OF AICPA PRE-CERTIFICATION CORE COMPETENCIES**  
**TO STOCKTON'S ESSENTIAL LEARNING OUTCOMES**

<b>AICPA's Pre-Certification Core Competency Framework– Alignment to Stockton's Essential Learning Outcomes</b>	
<b>Accounting Competencies</b>	<b>Stockton's Essential Learning Outcomes</b>
Risk assessment, analysis and management	Creativity & Innovation, Critical Thinking
Measurement analysis and interpretation	Program Competence, Quantitative Reasoning
Reporting	Communication Skills, Program Competence
Research	Information Literacy & Research Skills, Program Competence
System and process management	Adapting to Change, Creativity & Innovation, Program Competence
Technology and tools	Adapting to Change, Creativity & Innovation
<b>Business Competencies</b>	
Strategic perspective	Critical Thinking, Program Competence
Global and industry perspectives	Critical Thinking, Global Awareness, Program Competence
Process and research management	Critical Thinking, Information Literacy & Research Skills, Program Competence
Governance perspective	Critical Thinking, Ethical Reasoning, Program Competence
Customer perspective	Adapting to Change, Program Competence, Teamwork & Collaboration
<b>Professional Competencies</b>	
Ethical conduct	Ethical Reasoning, Program Competence
Professional behavior	Ethical Reasoning, Global Awareness
Decision-making	Critical Thinking, Creativity & Innovation, Quantitative Reasoning
Collaboration	Teamwork & Collaboration
Leadership	Teamwork & Collaboration
Communication	Communication Skills
Project management	Adapting to Change, Program Competence, Teamwork & Collaboration

AICPA Pre-Certification Core Competency Framework Retrieved from --  
<https://www.aicpa.org/interestareas/accountingeducation/resources/corecompetency.html>

In addition, Stockton ELOs also align with AACSB's additional assurances of learning for accredited accounting programs. Below is an example of a possible alignment (see Figure 4).

**FIGURE 4**  
**POSSIBLE ALIGNMENT OF THE ADDITIONAL AACSB ASSURANCES OF LEARNING FOR ACCOUNTING PROGRAMS TO STOCKTON'S ESSENTIAL LEARNING OUTCOMES**

<b>Additional Assurances of Learning for Accredited Accounting Programs – Alignment with Stockton's Essential Learning Outcomes</b>	
<b>Additional Accounting Outcomes</b>	<b>Stockton's Essential Learning Outcomes</b>
The ability to identify issues and develop questions, apply appropriate analyses, interpret results, and communicate conclusions	Communication Skills, Creativity & Innovation, Critical Thinking, Program Competence
The roles accountants play in society to provide and ensure the integrity of financial, managerial, and other information	Critical Thinking, Ethical Reasoning, Program Competence
The ethical and regulatory environment for accountants	Ethical Reasoning, Program Competence
The critical thinking and analytical skills that support professional skepticism, risk assessment, and assurance of accounting information	Critical Thinking, Program Competence, Quantitative Reasoning
Internal controls and security	Adapting to Change, Creativity & Innovation, Program Competence
Recording, analysis, and interpretation of historical and prospective financial and non-financial information	Communication Skills, Critical Thinking, Information Literacy & Research Skills, Program Competence, Quantitative Reasoning
Project and engagement management	Adapting to Change, Program Competence, Teamwork & Collaboration
Tax policy, strategy, and compliance for individuals and enterprises	Critical Thinking, Information Literacy & Research Skills, Program Competence, Quantitative Reasoning
International accounting issues and practices, including roles and responsibilities played by accountants in a global context	Ethical Reasoning, Global Awareness, Program Competence

AACSB Assurances of Learning for Accounting Programs Retrieved from –  
<https://www.aacsb.edu/-/media/aacsb/docs/accreditation/accounting/standards-and-tables/2018-accounting-standards.ashx?la=en&hash=8DCDA6CE3B0CEF6AB82D39CBF53995DA96111196> (p. 24)

## **WORKPLACE SKILLS**

In 2014, Peter D. Hart Associates, Inc. partnered with AAC&U to quantitatively and qualitatively assess viewpoints of employers regarding students' learning in college as well as the viewpoints of graduates from two-year and four-year colleges. Hart conducted interviews with 400 employers whose companies had at least 25 employees and reported that 25% or more of their new hires held at least a degree from a 2-year or 4-year college.

In 2015, Hart and AAC&U published a report entitled, "Falling Short?: College Learning and Career Success." The report provides the framework for the attributes and skills that college graduates should have before entering the workplace. In the report, the majority of employers state that having field-specific knowledge and a broad range of knowledge and skills is important for recent college graduates to achieve long-term career success. College students also recognize the importance of having both breadth and depth of skills and knowledge for their workplace success (AACU, 2015).

## CONCLUSION

This research suggests that colleges and universities can and should encourage all accredited and non-accredited programs to align learning goals in such a way that courses create educational experiences that provide students with broad-based preparation for personal, professional, and workplace success.

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