

# **Assessment Matters: Developing Collaborative Peer Assessment of Accounting Learning Standards**

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## **Abstract**

This paper reports results from a workshop designed to develop shared understanding of national threshold learning standards (TLS) within Australia by a cohort of external reviewers. The process involves consensus moderation of students' work within the accounting discipline from seventeen higher education institutions. Supported by significant funding provided by a range of external stakeholders this project seeks to develop a sustainable model for assuring student achievement of accounting TLS using external peer reviewers. To be effective such a model relies on the calibration of assessment standards across reviewers. Based on this project aim, this study sought to answer two key research questions. First, does participation in the workshops lead to reduced disparity in the assessment of learning outcomes relating to application and judgement skills of students? Second, does participation in the workshops lead to greater confidence by reviewers in their ability to assess judgment and application skills of students? Findings to date provided positive support for both research questions.