

Article critique: the cost of instructional improvement

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Odden, A., Goertz, M., Goetz, M., Archibald, S., Gross, B., Weiss, M., & Mangan, M. T. (2008). The cost of instructional improvement: Resource allocation in schools using comprehensive strategies to change classroom practice. *Journal of Education Finance*, 33 (4), 381-405. Odden et al. (2008) used data from the Consortium for Policy Research in Education (CPRE) to analyze the costs of improving school instruction and its effect on classroom practice and academic achievement. The main problem that the study identified is determining the costs and benefits of enhancing instruction plans. The CPRE's first set of studies evaluated the effectiveness of educational dollars in shaping student performance. It designed a new expenditure-reporting structure that determines spending by educational program within the instructional functions. The general intention for the expenditure structure was to analyze the instructional category and account for the spending of dollars, based on educational strategy, such as core instruction, specialist teaching, professional growth, and different kinds of additional help for students with special needs. For this research, Odden et al. (2008) provided the outcomes of a project that employed the mentioned expenditure framework to recognize the costs of a number of instructional improvement strategies that CPRE researchers at the University of Michigan examined in their Study of Instructional Improvement. They also compared an experimental group applying comprehensive school reform programs with those that have not yet used such programs. They analyzed three instructional interventions that are embedded in the comprehensive school reform (CSR) programs: Success for All (SFA), America's Choice (AC), and Accelerated Schools Project (ASP). Eleven schools were chosen for this study.

Data collection included reviewing budget documents and school report documents and interviewing key informants from 2004 to 2005. Findings showed that using CSR programs enhanced levels of educational attainment for the respondents, with broad differences in levels of resources for the sampling, allocation of resources, divergence in resource use from what the instructional improvement designs recommended, and across and within sampling groups. The purpose of the article is clear in the introduction of the paper. The researchers provided the context of CPRE and the work it has done and further aims to do. They specified their focus, which is studying the efficiency of instructional improvements. The authors also reviewed pertinent literature, but concentrated on the CPRE's mission, goals, and developments. Most of the research also came from the researchers' past studies. This makes the literature biased toward what CPRE needs to do, so that it can attain its mission and goals. The introduction lacks further review of past and existing studies on the accounting of educational dollars. More studies about existing cost structures, including auditing and accounting practices and policies, will help identify the relevance and position of this research in the extant literature. The data collection is valid, because the researchers ensured that data can be compared across the states. They were able to compare the data by adjusting districts and states' national average school salaries and fixed benefits rates through the Geographical Cost of Education Index (GCEI). The researchers also used diverse data methods to attain a comprehensive view of the components and effects of comprehensive school reform (CSR) programs. They triangulated data collection methods that improved the validity of their research findings. The

findings of this research are convincing, because the data shows the effects of CSR on resource allocation and priorities of the schools. For instance, because of the high population of low-income students, the schools used around 20% to 40% of their budget on financial assistance programs. This means that instructional costs included responding to the socio-economic limitations of their students. The researchers also noted the high expenses on professional development, even stressing that they seem to be a bit high. They considered, nevertheless, the focus on extensive professional-development strategies as part of the intervention. They also discovered that schools in their fifth to sixth years of using the program are still spending majority of their budget on professional development. The authors are right to argue that this reflects a “ new instructional regime” (Odden et al., 2008, p. 401). This regime is based on enhancing instructional components and their contribution on student academic achievement. Thus, in reality, there are gaps in program designs and how they are implemented, although it is evident that additional professional help and professional development enhanced the impact of educational dollars on student academic achievement. My personal reflection on this article is that comprehensive school reform (CSR) programs are beneficial to schools, teachers, and students. They help advance professionalism in how schools handle their budgets, in ways that they can correlate their spending on actual student performance. It will be interesting, however, to learn more about the exact instructional components that affect particular student skills, attitudes, and knowledge. This way, accounting will also take note of its intangible effects on student development. Finally, I believe that this approach on school

budgeting will enhance the efficiency of instructional programs and improve the role of instruction in boosting student academic achievement. This approach can also be modified to study the effects of budget decisions on professional development and student academic achievement.