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Participative Learning Experiences in the Professional Studies Classroom

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Colvin, S. R. (1994, February). Participative learning experiences in the professional studies classroom. *Proceedings of the Eighteenth National Conference on Successful College Teaching* (Orlando, FL).

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DOCUMENT RESUME

ED 390 463

JC 960 042

AUTHOR Colvin, Scott R.
 TITLE Participative Learning Experiences in the Professional Studies Classroom.
 PUB DATE Feb 94
 NOTE 14p.; In: Proceedings of the National Conference on Successful College Teaching (18th, Orlando, Florida, February 26-28, 1994); see JC 960 033.
 PUB TYPE Viewpoints (Opinion/Position Papers, Essays, etc.) (120) -- Reports - Descriptive (141) -- Speeches/Conference Papers (150)

EDRS PRICE MF01/PC01 Plus Postage.
 DESCRIPTORS *Accounting; *Classroom Techniques; Course Descriptions; *Course Objectives; Educational Improvement; Extracurricular Activities; Group Activities; Higher Education; Role of Education; *Role Playing; Student Participation; *Teaching Methods

ABSTRACT

Professional studies courses often focus on mastering a common body of knowledge but ignore student interaction and the development of critical thinking and communication skills. In a cost accounting course at Connecticut's Sacred Heart University offered in fall 1993, various group and individual activities were implemented to incorporate these skills into the course. The requirements of the course included two quizzes, a computer project, class participation and activities, and a final examination. The approach to the course was based on pedagogical recommendations developed by the Accounting Education Change Commission (AECC) in 1989, which stressed the importance of solving unstructured problems requiring the use of a variety of information sources, learning by doing, incorporating technology into the learning process, group work, and teaching methods that build written and oral communication skills. Activities used in the course included extracurricular events with community accountants groups, research on current issues likely to affect the current working environment, and role playing presentations related to flexible budgeting. Numerous excerpts from the instructor's journal describing the implementation of these activities are included. The AECC position statement and total quality management models of the American Association for Higher Education and Hewlett-Packard are appended. Contains 10 references. (BCY)

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Participative Learning Experiences in the Professional Studies Classroom

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Paper included in the Proceedings of the Eighteenth National Conference on Successful College Teaching (Orlando, FL, February 26-28, 1994)

PARTICIPATIVE LEARNING EXPERIENCES IN THE PROFESSIONAL STUDIES CLASSROOM

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Abstract

Often the professional studies course outline and classroom learning model are dominated by concern for a common body of knowledge. The result: a design that ignores student interaction and the development of critical thinking and communication skills. Reflections from the author's personal journal will highlight efforts to address this dilemma with a combination of individual and group devices including: computer assignments, case studies, role playing and written projects.

Introduction

My journal summaries reflect experiences with a Cost Accounting course section conducted during the 1993 Fall Semester. The course is required of all accounting majors at the university. Twenty five (25) students, predominantly full-time undergraduates in their junior year, were enrolled. The course outline contained the following description:

Cost accounting is an exploration of the issues involved with providing accurate, relevant product cost information to operating managers. Such input is essential in an entity's pricing plans as well as an integral part of its long term planning. The course will examine cost structures, cost accumulation systems as well as appropriate planning and communication tools. Written assignments, case studies, homework problems, and group discussions will comprise much of the classroom interaction. Emphasis will be placed upon the controller's role as part of the management PROCESS in an organization.

Course requirements are summarized in the table below:

Activity	Percentage of Final Grade
2 Quizzes at 20%	40%
Computer Project	15
Class Participation/Activities	20
Final Examination	25
TOTAL	100%

Activities were defined in the course outline as:

1. QUIZZES (40%) will be based upon material covered through the prior class session. Each quiz will be comprised of two parts: objective and problem solving. The former will be multiple choice, true/false, etc. in nature. The later will be based on homework assignments and will require numerical and analytical analysis as well as some written explanation.
2. The COMPUTER PROJECT (15%) will be comprised of no less than 2 projects covering selected topics from the course. The result of this endeavor will be a computer analysis and a written assessment of the circumstance. A computer template, based upon LOTUS 123, will be provided for your use in completing this assignment. Grading will be based upon coverage and depth of the finished product. The project will be due on the last day of class. Preliminary submission(s) for review and comment by the instructor are welcomed.

3. CLASS PARTICIPATION (10%) will be based upon each individual's contribution to class discussion and interaction. Evidence of performance here will be evidenced by a minimum of the following:
 - a. The instructor's evaluation of one's contribution to class discussion of assigned materials.
 - b. An individual's contribution to small group discussions as rated by peers.
 - c. Random collection of assigned material by the instructor.
4. Upper level accounting students benefit from both classroom and outside experiences. Opportunities to get involved in numerous outside endeavors will be available during the semester (e.g. the Accounting Club, Institute of Management Accountants, Connecticut Society of CPA's).
CLASS ACTIVITIES (10%) will be based upon on-campus (1 point per activity) and off-campus (2 points per activity) endeavors.
5. The FINAL EXAMINATION (25%) will be similar to the quizzes as described above and will consist of both a take-home and an in-class segment.

Overview

External Environment

Higher education's benchmark for undergraduate Accounting education have been defined by the Accounting Education Change Commission (AECC). The AECC was appointed in 1989 by the American Accounting Association and supported by the Sponsors' Education Task Force, which represents the largest firms in the United States public accounting profession. The group focuses on improving accountants' academic preparation so that entrants possess talents required for success in accounting related careers (Accounting Education Change Commission (AECC), September, 1991).

The AECC has issued a number of Position and Issues Statements since its inception (see AECC Position and Issues Statements, Appendix A). Most pertinent to this paper is its stance on course content and instructional methods. It proposes that the main purpose of course content should be to foster a foundation which encourages continual learning.

Hence, the group believes instructional methods should strive to teach students how self learning can occur. This process is encouraged through classroom environments which actively involve members in the learning process, as opposed to those which passively instruct the recipients. Recommended pedagogy includes, but is not limited to:

1. Solving unstructured problems that require utilization of a variety of information sources.
2. Learning by doing.
3. Incorporating technology in the learning process.
4. Group work wherever possible.
5. Teaching methods that build written and oral communication skills (AECC, 1991).

The AECC's stance on such matters offers a template for transforming undergraduate accounting teaching. Historically, the curriculum has been driven by the desire to satisfy a stated outcome, the uniform Certified Public Accountant Examination. Class methods focused on the accomplishment of knowledge transfer in support of this objective. One AECC statement specifically advocates the separation of academic studies and professional accounting examination preparation (AECC, July 1991).

Such advocacy is only one stroke on the educational canvas. Academic institutions must take ownership for fostering environments that encourage the development of new and different teaching methodologies. However, old habits die hard. Students are often inherently comfortable with traditional techniques. And, their class evaluations continue to serve as a barometer of a professor's classroom effectiveness. The resulting attitude of the professors at many institutions of higher education is therefore guarded.

Reflection #1: Accounting is not the only instructional field which must deal with the challenge of addressing a common body of knowledge. Hence, literature is readily available for review. A dilemma common to this environment is the content coverage myth. When the goal of a course is coverage, efficiency and accuracy in delivering information can mistakenly be used to measure instructional effectiveness. Such a philosophy ignores student questions and classroom interaction, integral parts of critical thinking skills development. These mechanisms allow students to practice thinking while they acquire knowledge (Kurfiss, G.J, 1989).

Just being exposed to content does not constitute learning. The classroom lecture is just a part of this process. Much of the struggle for knowledge takes place outside the classroom. Reading and reflecting upon assigned material as well as studying, summarizing, and organizing lecture notes exemplify this part of the model. Hence, instructors confronted with content intensive subjects can aid students by designing their class so that some of this struggle occurs during the class sessions.

Such actions provide students with the opportunity to solicit help on topics that are not clear. In other words, it offers a less frustrating struggle. This objective can be accomplished by:

1. making the content manageable
2. streamlining the learning process.

The first of these items can be addressed by focusing on the essence of the Pareto Principle or the 80/20 rule. If the most important items (the 80) are contained in a small segment of the available information (the 20), classroom activities should have a clear direction. Less important matters can be saved for independent reading or future self-directed learning.

The second item, a more efficient learning process, can be employed by maintaining a set pattern in the classroom. It can start with assignments being placed on a certain section of the board at the beginning of class. Another opportunity includes standardized procedures for covering course material (i.e., lecture followed by a student question and answer session, case study or other self-learning mechanism) (Svinicki, 1990-1991).

Internal Environment

Fortunately, the attitude towards addressing such issues at my institution is virtually free of "change barriers." Our faculty has reviewed matters related to the AECC recommendations and incorporated key aspects in two area planning documents:

1. *Accounting Faculty Area Program Review* - A self-study of the strengths, weaknesses, threats and opportunities of our program. This effort was completed in the Spring 1993 semester and incorporated viewpoints from graduates, current students, administrators, regional and national bodies. The document is currently being reviewed by our Academic Administration.
2. *Accounting Faculty Area Plan of Operation* - Step by step detail of our efforts over the next three years in support of items noted in the Program Review.

Our area's approach to educational reform (e.g., AECC initiatives) can be classified as more measured than revolutionary. I believe our philosophy dovetails more with a view that individuals in the area seek to reform that within their immediate span of control. In other words, the classes they teach every day. Such an approach will enable us to promote longer lasting reform than that which would result from a more drastic model (Cross, 1989).

Reflection #2: In many ways, I find my classroom methodology has evolved towards increased participative learning. This has resulted not from an extensive amount of outside reading on the benefits of this model, but rather from a sense of what students find rewarding in our interactions. This seemingly seat of the pants template has deeper roots. Smith and Schwartz summarize the process as follows using Donald Schon's

The Reflective Practitioner: How Professionals Think in Action:

Professionals are constantly making judgments and decisions but cannot state the rules or theories upon which they are based. Schon describes this practical knowledge as "know-in-action." Professionals come to know in action through a process Schon calls "reflection-in-action," where their thinking in the midst of action reshapes what they do while they are doing it (Schwartz & Smith, 1990).

Even though my class topics are based upon a common body of knowledge, I learn each semester that participative strategies other than merely covering the material work well. For example, a review of my prior course outlines evidences that at least 20% of any class grade has been assigned to student based learning. A variety of learning vehicles have been employed in this regard. They include written projects, group work, individual and group presentations, and outside activities. However, my experiences to date are part of a journey. I have not yet reached the destination.

Journal Summaries:

July 10-14, 1993

Cape Cod is great for reflecting and planning at this time of year! As I sit near our motel reading Hammer and Champy's Reengineering the Corporation, I am struck by my own goals and objectives for the upcoming semester. I want my approach in the coming session to be unique. My motivation will have some basis in the ideas I have read in this book, but will also be influenced by work with faculty colleagues on our Accounting Program Review. Ideas that will be an integral part of the course outline I envision:

1. The "team" approach to management of tasks.
2. The view of issues involved in decisions as "processes" rather than small pieces of a puzzle
3. "Active" learning by students.
4. A continual two way dialogue in the classroom.

It has been over five years since I taught Cost Accounting. It is hard to believe all that has changed. Some transformations:

1. The expanse of technology in the work place and the classroom.
2. Changes in management philosophy including: Total Quality Management and Reengineering.
3. The restructuring of the corporate "white collar" population.
4. The replacement of the specialist with the generalists in management ranks.
5. The increasing importance assigned to communications skills.
6. The accountant's multi-dimensional role as number analyzer, management consultant, and information manager.

An indication of my commitment to change and new ideas for the coming semester will be evidenced by my acquisition of new word processing software! *WORDSTAR* has served me well, but it is time to move ahead. My new ways will start with a fresh approach to preparing my classroom communications. I will purchase Microsoft *WORD* by the end of July and be actively involved in learning its capabilities by early August.

Another resolve I must make is to keep my customer, the student, at the top of my considerations for this coming semester. I will pattern my interaction after my experience in the Spring 1992 semester. I recall a most positive student/professor interaction that term. A good deal of that can be attributed to chemistry, but the remainder benefited from my approach to the learning process. I firmly resolved that the subject matter would not get in the way of student learning. As a result, I was less concerned with covering material and more concerned with "maximizing the student learning experience" via attention to a continuous dialogue. I will keep this model in mind for September.

Reflection #3: Viewing the educational process through a business axiom (e.g., Reengineering or Total Quality Management) is objectionable to some constituencies. Perhaps this philosophy is not comprehensive enough for the operation of education. The term customer can be an uncomfortable description of a student. However, if we put terms aside, a more substantial argument can be made in support of this approach. For example, the advantage of working at the crossing points of disciplines (management theory combined with the rigors of psychological and scientific thought) has helped organizational theory to become a valuable tool in both domains.

Indeed, the factors that drive success in any organization are quite similar. A comparison of the American Association for Higher Education's "Implementing Successful Assessment" criteria with those listed in Hewlett-Packard's "Quest for Total Quality" documents this contention (Seymour, 1993). Excerpts from the two documents are offered in Appendix B.

August 23-31, 1993

So many new ideas have come to me in the last month! I believe my course outline will be at least four pages, maybe more. Not that length is my objective. Rather, I feel a thorough description of expectations and detailed definition of assignments are important reference points for students as the months progress. For myself, they serve as a reminder of design methods and plans once the busy semester begins.

I believe the "student directed" learning segments of the course will be at least 35% of the final grade. At this time, they consist of:

Activity	Percentage of Final Grade
Computer Project	15
Class Participation/Activities	20

The *Computer Project* will involve a business related problem that requires student input into a spreadsheet application. This software will be organized in a template format so that lack of requisite knowledge will not impair the number generation segment of the learning experience. Students will then be responsible for analyzing the data generated and presenting it in a meaningful, written report to the business manager of the scenario.

I feel this endeavor can be beneficial in a number of ways. First, students should obtain a better idea of the value added by spreadsheet applications. Their prior experience likely has been confined to an Introductory Computer course that explored such applications only briefly. Second, interpreting a computer generated analysis in a written assessment is the essence of management communications. Professionals in the field struggle with such matters on a daily basis. Hence, student experience here will aid writing and critical thinking skills. Lastly, this endeavor should unearth some independent problem solving talents in each student. My assistance on this project will be minimal. I will offer direction in a most general way, but the main resolution will be left to the individual. While this may seem neglectful, I believe the struggle will provide students a unique opportunity to deal with less structured circumstances. Such scenarios, of course, are an inherent part of the world they will encounter after graduation.

Class Activities (10%) will consist of student interactions with professionals, professional organizations and issues likely to influence the workplace of the future. The primary forum will be our Accounting Club, a campus organization charged with exploring and discussing pertinent topics in a series of meetings throughout the semester. Other resources include the Institute of Management Accountants and the Connecticut Society of CPAs. Also, campus academic convocations and developmental seminars will serve as possibilities. I will welcome student ideas on other sources that can be beneficial to this endeavor.

Class Participation (10%) will have its base in each class session. My philosophy here will be: "those that attend will participate and hence receive a corresponding recognition in their fulfillment of this requirement." However, I must create opportunities for students to participate in this module if this statement of purpose is to

be meaningful to class members. I hope small group work and other dialoguing mechanisms can serve as useful achievement measures here.

These "student directed" learning segments comprise the highest proportion of the total grade in any class I have taught. It seems my commitment to "reengineering" is driven by:

1. A personal need to innovate.
2. Feedback from professional business associates on the needs of graduates.
3. My own interpretation of relevant AECC proposals.

Also, I wish I could learn my new word processing software more quickly!!!

September 1, 1993

My wife, Sandy, has just finished her umpteenth review of the course outline final draft. Among other things, she mentions her difficulty in comprehending my schedule of class topic coverage throughout the semester. Sandy remarks, "The software presents the subjects in a most pleasing manner, but if I were a student viewing it for the first time, I would be confused over the meaning of the third column." A review of her point confirms the lack of clarity. I resolve to make a point of this when reviewing the outline in the first class session.

September 8, 1993

The first day of class has arrived!! Most of today's session was devoted to a review of the course outline. Sandy's input was indeed valuable. Students were confused by the grid and I believe my revised interpretation was useful in resolving their concerns. This reminds me of the continual need to solicit counsel as I strive to innovate. What is clear to me may not be to the very important audience, my students.

September 10, 1993

Student reflection on the class outline surfaced some questions. Of primary concern was an alternative to the defined class activities. Many of the students work during the school week and cannot attend Accounting Club meetings scheduled on a day we do not have class. I asked for their ideas and received several responses favoring outside research on current issues likely to affect the future working environment. I agreed to this and added that their findings could be shared in either a written (2-3 word processed pages) or an oral report (5-7 minutes in length) to the class. Such an effort will count 2 points towards this requirement, an amount equal to an off campus activity.

Reflection #4: Student outside learning opportunities were quite extensive during the semester. Class members attended a variety of events in fulfillment of the "Class Activities" segment of the course. A partial list:

1. The Connecticut Society of CPAs "Day in Business" program an endeavor in which students accompany accounting professionals in their work assignments for an entire day.
2. A Women's Studies sponsored exposition on "How to be a Successful Female in Today's Corporate Environment." A presentation by two female executives summarizing their experiences and insights into the corporate culture.
3. "The North American Free Trade Agreement: International Perspectives" - An academic forum addressing the meaning of this agreement from the perspective of an International Accounting expert.
4. "Future Prospects for the Emerging Russian Economy" A discussion of the "state" of the former Soviet Union by a noted economist.
5. "Resume Writing Seminar" - An exploration of this topic conducted by our Career Services office featuring insights from local business professionals.
6. "CD ROM and Other Technological Applications for the CPA" An examination of the latest technology supporting the public accounting professional.

Also, on October 13, 1993, our Career Planning and Placement Office sponsored a *Career Day*. The event consisted of a panel discussion followed by several break-out and information sessions. The class attended the event in lieu of that day's scheduled class. Many students composed papers on the day which:

1. Summarized their experience for the day and
2. Detailed how these sessions would help them plan for future interviews.

Both activities counted towards the "Class Activities" requirement.

October 20, 1993

Today's class experience was a real treasure. We were discussing the concept of "Flexible Budgeting." It is a mechanism for communicating the variation between actual and budgeted results to operating managers. The class seemed to be confused on the process so we worked out a problem together. They seemed a little more aware of the relationships after this, but I wanted to be certain. I split the class into six groups of four or five students each and had them work together to answer the question, "How would you present this information to the Division Vice President?" I told them we would role play their recommendations in the next class.

The students were enthused by the new approach and spent better than one half hour of class time in group discussions. Some groups stayed together longer which was particularly intriguing since the class period had officially ended at the thirty minute mark. I believe our next session holds great promise!!!

October 22, 1993

The role playing today was an adventure!! A most successful one!

I began class by reiterating the roles to be played (student group leaders, Divisional Controller, myself, Divisional Vice President or his/her superior) and reminded them of the objective of the exercise (i.e., To effectively communicate the difference between actual and budgeted results using the mechanism we discussed in the last class as a base).

The groups were reluctant to begin the exercise. I decided to volunteer a student who was assertive and generally well respected by the class. Our dialogue began and, although, his interpretation was less than what I expected, I did not interrupt his thoughts. When he finished, I jokingly admonished him and threw him out of my office. This seemed to loosen up the crowd and another student volunteered.

This next interaction went somewhat better and after it concluded, I asked the class for their feedback on the dialogue thus far. Some positive comments were offered and then another volunteer approached the problem very creatively. Several other students followed. I carefully avoided offering my opinions during all of this.

When the last volunteer finished, I solicited feedback on the entire exercise. Several students asked, "What is the right answer?" I responded, "I don't know; there is not one." The class response, "What do you mean? There must be an answer!!" Our dialogue continued, and we discussed several possible options for responding.

Highlights of this segment were:

1. The chemistry between the two parties is paramount to successful communication.
2. The numbers serve as a basis for communicating the results, but do not dictate how this should be accomplished.
3. The Controller in the role of communicator is responsible for determining what communication vehicle(s) will make the numbers talk to his or her audience. In short, the communicator must know his or her audience and its needs. Successful communication will result over time by employing a method of trial and error.

November 16, 1993

I am confronted with the challenge of bringing the computer project to fruition. Since late October, I have been attempting to encourage students to submit a draft of their work for my initial review. I have reminded the class that my review is just that. No grade will be recorded. I will offer feedback that can direct the revision process. To date, I have only received a few submissions. I will have to bring the issue to the forefront at our next class session.

November 18, 1993

I learned several things today. First, my relationship with the class is an honest one. I asked them directly, "Why aren't you submitting the computer projects?" No answers were forthcoming, but facial expressions clearly answered the question. They were afraid!! The answers to my next question confirmed this suspicion. I was pleased they admitted this, even if the facts had to be extracted from them.

Second, I relearned the value of letting the class decide how to solve a dilemma. Some members said that a number of them should meet to discuss strategy on the project. I agreed and decided to dedicate the remainder of class to this purpose. With about five minutes remaining in the session, I asked for feedback. The students were genuinely appreciative for the opportunity and felt that a great deal of progress had been made.

Lastly, I learned the importance of continually clarifying course requirements and confirming class understanding of them. I had promoted the computer project as an effort to encourage critical thinking. Students need only develop a rationale and support it. What I failed to realize was that I had not offered a foundation upon which they could build a structure for such thought. In other words, the minimal help notion fostered in my August 23-31, 1993, journal summaries was followed to a fault!!

I hope today's small group work offered enough support for the project to reach a successful conclusion.

Reflection #5: As I ponder my successes and failures with these student directed learning vehicles (i.e., role playing and computer project) through outside readings, some relevant items surface. Learning in this type of atmosphere flourishes when students want to take risks. The instructor's challenge is to create such an environment. This is nurtured by an evolving relationship of trust with students. Several traits of instructors who champion this notion:

1. *They model how to take risks.* New developments in the field may be introduced for which there are no correct answers. This procedure helps as it indicates the rationale for formulating ideas.
2. *They exude organization and competence.* Students who believe the instructor is on target (i.e., s/he knows the class's direction for the semester) will likely embrace risk taking less reluctantly.
3. *They minimize the pain of making an error.* Everything assigned does not have to be graded. In-class activities can be viewed as preparations for evaluation. Group activities which foster new ideas encourage this goal as well.
4. *They provide risk taking opportunities.* Students learn to think on their own. Even though they stray from the correct way this detour can be useful (Svincki, 1989).

Also, motivational considerations are critical to success. Course outlines and supporting methodology should address such matters. However, these tools should also consider expected student outcomes. A useful model incorporating both issues is offered by Main (pp. 37-41, 1993). He incorporates the Keller's ACRS (Attention, Relevance, Confidence and Satisfaction) motivational model with the Military Instructional Design Model (Analysis, Design, Development, Implementation and Control) for course outline development. A resultant matrix offers a mechanism for gauging both factors in a planned activity.

My review of these resources prior to the design of my next course will be most useful.

APPENDIX A - Accounting Education Change Commission
(AECC) Issues and Position Statements, Tempe, Arizona

Issues Statements

1. AECC Urges Priority for Teaching in Higher Education, August, 1990.
2. AECC Urges Decoupling of Academic Studies and Professional Academic Studies and Professional Accounting Examination Preparation, July, 1991.
3. The Importance of Two-Year Colleges for Accounting Education, August, 1992.
4. Improving the Early Employment Experience of Accountants, April, 1993.
5. Evaluating and Rewarding Effective Teaching, April, 1993.

Position Statements

1. Objectives of Education for Accountants, September, 1990.
2. The First Course in Accounting, June, 1992.

(AECC) Issues and Position Statements, Tempe, Arizona

Issues Statements

1. AECC Urges Priority for Teaching in Higher Education, August, 1990.
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Position Statements

1. Objectives of Education for Accountants, September, 1990.
2. The First Course in Accounting, June, 1992.

APPENDIX B - Education and Business Total Quality
Management Models, Educational Record, Spring 1993:11

American Association for Higher Education's "Implementing ~ Successful
Assessment"

1. Who are our students, and why do they come here?
2. What should a graduate be like?
3. How do students change - and why?
4. Who do students talk about their our learning?
5. Is there a better way to organize the curriculum?
6. How could we do better?

Hewlett-Packard's "Quest for Total Quality"

1. Who are my customers?
2. What do they need?
3. What is my product or service?
4. Does my product or service exceed their expectations?
5. What is my process for providing the need?
6. What corrective action is needed to improve the process?

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