The Accounting Education Change Commission Grant Experience: A Summary

Chapter 2
BRIGHAM YOUNG UNIVERSITY
Integrated Junior Year Accounting Core

Type, Size and Mission of Accounting Program

The mission of the School of Accountancy & Information Systems (SOAIS) at BYU is to achieve excellence in accounting and information systems education and to cultivate a passion for life-long learning, founded on the values of The Church of Jesus Christ of Latter-day Saints (Mormons). BYU does not offer a Ph.D. in accounting or business. Since 1976, students have applied to and entered the accounting program at the beginning of their junior year with the option of continuing for two years and receiving a Bachelor of Science (B.S.) degree, or continuing for three years and simultaneously receiving a B.S. and Master of Accountancy (MAcc) degrees. Currently, approximately 260 students are admitted at the beginning of the junior year from a qualified applicant pool of approximately 360 students. Approximately 160 students are allowed to continue on into the masters program from a qualified applicant pool of over 250 students (approximately 200 BYU undergraduates and 50 B.S. degree holders from the outside).

Students entering the SOAIS are screened for admission three times: (1) admission to BYU (3.7 average high school GPA, 27.0 ACT), (2) admission to the Marriott School of Management (MSM) (700 students admitted annually with a 3.4 BYU GPA), and (3) admission to the SOAIS (3.62 average BYU GPA). The BYU student body is cosmopolitan, including students from all 50 states and approximately 70 foreign countries. Most students have served two-year foreign missions for the Mormon church and, as a result, speak fluently a second language.

Characteristics of Program Before the Grant

Although SOAIS graduates were being well received in the marketplace, the faculty recognized in the curriculum and courses some of the criticism frequently leveled against accounting education. For example, too often students were required to memorize IRS code sections or FASB pronouncements. Many faculty relied primarily on the lecture method of instruction to cover the rapidly expanding body of knowledge. Assignments were often limited to textbook problems with one "right answer." In many courses, especially at the undergraduate level, instructors did not allow time for students to explore the conceptual foundation and real-world relevance of accounting information. Professors encouraged writing skills in several courses, but not in all, with oral communication skills emphasized only at the graduate level. Students did not participate in extensive group work in most classes. In addition, there was a lack of program continuity, as courses were treated as separate entities with little or no interaction among professors of different courses and functional specializations.

Central Objective of Grant

BYU's AECC project had three goals: (1) to identify the competencies needed by professional accountants in the next decade, (2) to design a curriculum that would develop those competencies in students, and (3) to assess the effectiveness of the new curriculum in achieving the desired competencies.

To meet the first goal, identifying needed competencies, a field survey was conducted of 873 practicing CPAs in Southern California and accountants within the Marriott and Phillips Petroleum companies. From this survey and a careful review of other literature, 27 competencies were identified. (See Deppe, et al 1991, p. 278).

To meet the second goal, designing a curriculum that would cultivate the needed competencies, faculty efforts focused on two types of changes: (1) changes in the overall structure of the accounting program, and (2) changes in the curriculum and pedagogy within the junior year.

To meet the third goal, assessing the effectiveness of the changed program, formative evaluation was conducted as the program was being designed and implemented and summative evaluation was conducted once the curriculum was in place. An educational consultant aided accounting faculty in gathering data throughout the restructuring process. Through formative evaluations, adjustments to the program were made continually. Through summative evaluation, attempts have been made to capture the impact of the new program on students, faculty, and external parties.

Key Means of Accomplishing Grant Objective

Even before the grant was received, an SOAIS Faculty Task Force began meeting biweekly to consider changes to the SOAIS curriculum. Initial discussions were limited to suggestions of moving existing courses from the junior year to the senior year or vice-versa. Once the grant was received, the task force decided to focus on the competencies identified in the survey research, the Bedford Committee report, and the Perspectives "white paper," and to identify a suitable curriculum for developing these competencies. A faculty member from the College of Education was recruited to assist the task force in defining pedagogical deficiencies and in framing an approach to changing the curriculum.

A team of 12 full-time faculty members developed the revised curriculum, two each from the functional areas of tax, financial accounting, managerial accounting, systems, and auditing, along with a law professor and international accounting professor. The 12 faculty included a wide range of age and experience, a factor that provided a needed balance to the changes that were made and increased the acceptability of the recommendations. These 12 faculty taught the new program during the first year. Another seven faculty members were added to the teaching team in the second year with several more added the third year.

Department, college, and university administrators supported the change efforts by supplying release time and supplemental financial grants to faculty members who worked on the project. BYU's administration and faculty have traditionally emphasized the importance of teaching, providing a fertile environment for significant curriculum change.

Major Changes from Pre-Grant Conditions

AECC changes focused primarily on the junior year. The accounting topics of intermediate accounting, cost/managerial accounting, tax, auditing, law, and systems had been taught traditionally as separate functional courses. The faculty decided to combine these courses into an integrated, team-taught, 24 semester-credit-hour core. This core encompassed traditional content competencies and also nine "expanded" or skill-based competencies identified in the survey research. The faculty selected the business cycle approach, a methodology proven successful in auditing and systems courses, as a paradigm to introduce the various topics. This new structure is consistent with the Bedford Committee's recommendation that accounting should be taught as part a total information system.

With this revised structure, students attend the junior core three hours a day, four days a week for two sequential academic semesters (fall and winter). In addition, students typically register one non-core course each semester. During the first ten weeks of the core, students are introduced to certain "foundation" topics in each of the functional areas, including the conceptual framework in financial accounting; the audit risk model, internal control and evidence accumulation in auditing; basic concepts in corporate taxation and law; and business-event systems concepts, including introduction to a relational database in systems. The foundation phases includes instruction on how to research issues and find answers in the professional accounting, auditing, and tax literature. During this period, students are introduced to NAARS, NEXIS, LEXIS and other electronic databases and given assignments requiring them to use sources.

After the foundation phase, five business cycles form the framework for teaching the technical and

expanded competencies: (1) sales/collection, (2) acquisition/payment, (3) payroll/performance evaluation, (4) conversion/inventory, and (5) financing. This framework increases efficiency in presentation and discussion. For example, inventory topics are traditionally covered in intermediate accounting, managerial accounting, tax, auditing, and to some extent, systems, with each course considering inventory from a different perspective and user view. The business cycle framework enables students to consider all aspects of inventory at the same time and facilitates discussion of different perspectives on the same issue. The following diagram graphically outlines the integrated structure of the new program.

Freshman & Sophomore Years

Students complete general education requirements and take pre-business and pre-accounting requirements including introductory accounting, calculus, statistics, economics and business communications. Approximately 260 students are admitted to the SOAIS at the conclusion of the sophomore year.

Junior Year

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SOAIS students are enrolled in the integrated, team-taught core that meets for three hours, four days a week during the entire year. The junior year is divided into four grading blocks, each consisting of six semester hours of credit. Teams of five professors from the functional areas of systems, financial accounting, managerial accounting, tax, and auditing, plus law and international accounting professors, team teach sections of approximately 60 students each. At the end of the year, students apply for the five-year, master of accountancy program (MAcc) or elect to graduate with a four-year bachelor's degree.

Senior Year, 1st Semester

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The 160 SOAIS students who are accepted into the MAcc program participate in another team-taught, three-hour per day, integrated program that is taken by all business graduate students including MBAs. Professors from the functional areas of business management, finance, marketing, organizational behavior, strategy, and communications teach integrated sections of 50-60 students each. Students who elect a bachelor's degree or who are not admitted to the 150-hour program take undergraduate, non-accounting business courses and other electives.

Senior Year, 2nd Semester

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MAcc students begin to specialize in information systems, tax, pre Ph.D., or professional accounting by taking specialty courses in those areas as well as business and non-business electives. Bachelor's students complete their degrees by taking other undergraduate business and elective courses.

Fifth Year

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MAcc students continue specialization in tax, pre Ph.D., professional accounting or information systems. Graduates receive master's and bachelor's degrees simultaneously at the end of the year.

Methods of Achieving Faculty and Administrative Support for Changes

The decision to apply for the AECC grant was made only after a unanimous vote of the entire faculty. We were united in our desire to be instigators and leaders of change rather than followers. Once faculty unity was achieved, the administration was approached. Because BYU has always valued and rewarded high-quality teaching, both the Dean and university supported applying for the grant. Once the grant was awarded, we requested and received a "letter of agreement" from the University President stating that curriculum change projects and related work would be considered scholarship and that publications resulting from curriculum work would be considered as "research publications" for evaluation purposes. It also helped to engage a highly respected faculty member in Instructional Science, who endorsed and assisted with the project. He provided comfort to the university administration that our changes were positive and would improve our already highly respected accounting program.

Change Activities That Worked Well and Which Others Might Copy

Our AECC project included eight curriculum and pedagogical innovations that worked well. While all eight were integrated simultaneously into the BYU curriculum, they are largely separable, and any or all them can be used at other schools. These eight innovations are:

1. Integrating expanded competency instruction with content instruction.
2. Organizing and integrating technical content by business cycles.
3. Using new teaching approaches, including extensive use of student groups (cooperative learning) and teaching in three-hour blocks.
4. Grading on the basis of both technical and skill-based competencies.
5. Using a business-events systems approach to teaching accounting.
6. Using a faculty team approach to planning, teaching and evaluation.
7. Developing detailed teaching plans for each class period.
8. Using textbooks and other materials as resources rather than as drivers of the curriculum.

Integrating Expanded Competencies
Phase I of our AECC project identified 27 competencies needed by accounting professionals. At least seven of the competencies were content based, requiring that students gain knowledge in accounting, auditing, tax, and business. Most of the other competencies were skills based (expanded) and were not previously included explicitly in the accounting curriculum. The faculty decided to focus on nine skills-based competencies in addition to the content competencies. The nine competencies can be grouped into five categories as follows:

Written Communications:

1. Ability to present views in writing.

Oral Communication:

2. Ability to present views through oral communication.
3. Ability to listen effectively.

Group Work and People Skills:

4. Ability to understand group dynamics and work effectively with people.
5. Ability to resolve conflict.
6. Ability to organize and delegate tasks.

Critical Thinking:

7. Ability to solve diverse and unstructured problems.
8. Ability to read, critique, and judge the value of written work.

Working Under Pressure:

9. Ability to deal effectively with imposed pressure and deadlines.

As the new curriculum was developed, these nine expanded competencies became part of the focus of each day's planning. Each three-hour block emphasized one or more of these competencies, as well as technical content. Grading was designed to weight content and expanded competencies equally.

Organizing and Integrating Technical Content by Business Cycles
Before the restructuring, BYU's program might have been characterized as a series of stovepipes. Tax, auditing, financial accounting, managerial accounting, law and systems were taught in separate courses, with little attempt to integrate topical matter.

It was decided early in the planning process that the new program would integrate content across functional areas rather than teaching separate courses. All accounting topics now taught in the junior year are integrated throughout the year in their appropriate business cycle. Organizing content around business cycles has been one of the most popular aspects of the new curriculum for students, faculty, and outside observers. Topics that were previously fragmented into several different classes are now covered once, in detail, with an opportunity for integrated understanding. Case material and other assignments often cover a number of different topical areas.

Using New Teaching Approaches
In designing the new curriculum, the faculty realized that new teaching approaches would be required to replace much of the previous lecture format, which would not adapt well to teaching many of the expanded competencies. The integrated structure of the core, as well as the three-hour time blocks, allowed many different and creative pedagogies.

The significant use of groups in and out of the classroom altered the focus of many class sessions from the teacher to the students. Examinations, written and oral, were created to evaluate critical thinking skills as well as content knowledge. Faculty members experimented with many different teaching strategies and used student feedback as well as faculty peer comments to evaluate the different pedagogical approaches.

Some approaches were not well received, some case assignments were not useful, and some in-class student assignments were not effective and have been discontinued. In every case where changes were made, the acid test was not how difficult the concept was to teach or learn, but rather how effective the pedagogy was. Students willingly participated in providing constant feedback to faculty.

Grading on the Basis of Both Technical and Skill-Based Competencies
One of the most difficult administrative decisions faced in restructuring the program was determining the methods to grade the expanded and technical competencies. In order to evaluate communication skills, group activities, ability to work with unstructured problems and other expanded competencies, the faculty had to solve two problems: (1) how to evaluate the more subjective skill-based competencies in view of the lack of faculty experience in these types of evaluations, and (2) how to aggregate separate competency evaluations into a single course grade.

In dealing with the first problem, faculty focused on each of the nine expanded competencies, identifying student activities that would demonstrate proficiency in each area and could be graded. The faculty selected several of these assignments for each cycle and incorporated them into the teaching plans.

In dealing with the second problem, the faculty experimented with different methods of determining course grades. Students and faculty finally decided that the most fair system was to establish grade cut-offs that produced a grade point average of 3.4 from a distribution of all 260 student scores. The grades produced by this system were lower than the incoming student averages, but higher than had been typical in the pre-change curriculum.

Using a Business Events System Approach to Teaching Accounting
The concept of accounting information being part of a total information system used by business is

the framework around which the junior year core was designed. This approach allowed the curriculum to focus on the role that accounting plays in the decision processes of management. During the foundation phase, students were trained in the use of spreadsheets and relational database. They were also introduced to concepts of systems design and data modeling, and were trained to use a business events framework, as well as the traditional double-entry system of accounting. The systems faculty introduced each of the five business cycles and included a careful study of the external and internal agents and resources involved with the cycle. They also covered the systems characteristics that would best capture the key information concerning these events. Each of the other functional areas then built their teaching plans on the systems foundation of each cycle.

Using a Faculty Team Approach to Planning, Teaching, and Evaluation
After obtaining the AECC grant, 12 accounting professors met weekly for eight months, jointly developing 112 teaching plans for the core. Once the semester began, faculty held weekly meetings to discuss grading, assignments, coordination, teaching plans, and outcome measurements. Where possible, professors from different functional areas team-taught integrated topics.

Team planning and teaching had significant advantages. One benefit was the significant cross-training that occurred as faculty learned about functional areas other than their own. In addition, faculty shared ideas and preferences about grading, administration, and other teaching support functions that had not been discussed openly in the past. Faculty unity increased through these weekly planning sessions.

Developing Detailed Teaching Plans for Each Class
The team-taught, competency-based curriculum founded on a systems approach required coordination among faculty. Faculty had to agree on which topics would be included in each cycle, the class time that would be allowed for each topic and functional area, pre- and post-class assignments, skill-based competencies to be covered, and professors to be involved. Students needed to know what was expected each day.

To facilitate this coordination, the faculty developed common teaching plans. The professors used the teaching plans to ensure consistency across sections and instructors. Students used the teaching plans to prepare for each class session. Each day's teaching plan included the following elements:

- BUSINESS CYCLE and DATE of instruction.
- FUNCTIONAL TOPICS being covered.
- COMPETENCY FOCUS. (The expanded competencies which were emphasized in the teaching pedagogy.)
- CONTENT LEARNING OBJECTIVES.
- EXPANDED COMPETENCY LEARNING OBJECTIVES. (Behavioral learning objectives related to the expanded competencies.)
- PRE-CLASS ASSIGNMENT. (Reading, written, oral and group assignments for the current class period.)
- POST-CLASS ASSIGNMENT. (Assignments for the next and future class periods.)

In addition to the items included on the teaching plans distributed to students, faculty teaching plans also described the class format, with approximate time to be allocated to each class activity and the evaluation methods designed for each competency and technical skill. These teaching plans, with accompanying supplemental material, became the basis for student packets that were sold to students for each six-hour block.

Using Textbooks and Other Materials as Resources Rather than as Drivers of the Curriculum
Most accounting courses require textbooks that serve as both a resource and a driver of activities. Topical material usually follows the sequence presented in the textbook. The problems and exercises used for homework and examinations are most often derived from textbook material. Since content in the new curriculum was presented in the sequence of business cycles, and functional areas were integrated, traditional textbooks could not drive course organization or class structure. Although each functional area required textbooks, they served as only one of a number of reading sources for the different topical areas. Professor-created and commercial cases and other

materials were also used.

In addition to textbooks and cases, the curriculum involves extensive use of current readings from *The Wall Street Journal, Business Week, Forbes, Fortune,* and other periodicals. Required readings from current business periodicals provided current applications for the topics being discussed, and ensured relevance of the education process.

Change Activities Undertaken That Did Not Work

Although almost all changes were positive, faculty did express concern about a number of factors: (1) the loss of autonomy and control in the classroom, (2) the lack of individual ownership of courses, (3) the labor intensiveness of the program, (4) a possible reduction in the amount of technical knowledge being learned by students, and (5) the necessity of teaching in front of colleagues in a team-teaching environment. In addition, we still face several critical challenges as we move forward.

1. Some students are forced to discontinue their schooling for short periods of time. Because of the integrated nature of the program it is difficult to stop in midstream and start again. Presently, classes are being videotaped and stored in the library for student viewing. Longer-term absences are very difficult to deal with.

2. Teaching in the core and focusing on expanded competencies requires significantly more faculty time than does self-contained learning. Because university, college and department faculty evaluation criteria, which govern rank advancement, promotion, and tenure require publication, faculty may consider the cost of involvement as too high. Presently, curriculum development and teaching activities at BYU are recognized and rewarded. If those rewards cease, faculty may decide the new curriculum is not worth the extra effort.

3. The tendency exists to intersperse topics rather than integrate them. The most effective integration takes place when faculty members sit in on each other's classes or participate frequently in sharing class-time in a true team-teaching mode. When faculty just attend class on "their days," and ignore other faculty presentations, little integration takes place. Students are becoming much more integrated than are faculty.

4. The junior year core is more expensive than traditional, lecture-based classes. Additional teaching assistants and graders are necessary, and faculty must have time for additional preparation if the program is to succeed. Added costs for video and multi-media presentations are also incurred. Decreases in funding may force administrators and faculty to question the incremental value of the more expensive curriculum.

5. Faculty need more opportunities to strengthen their professional knowledge and skills. The integrated core is demanding, and faculty knowledge must be current and extensive. In addition to their specific areas of expertise, faculty must better understand the academic content being covered by other faculty members. Faculty development is time consuming and expensive.

6. Policies need to be established concerning transfer students coming to BYU from other institutions. Presently transfer students can only be accepted at the beginning of the junior year core or after completing B.S. degrees at other schools. Non-degree students transferring into the program after having taken part of their degree requirements at another school must wait for the fall entry point and enroll in the entire curriculum with other beginning students. If applicant numbers ever decrease, these transfer policies may need modification.

Unexpected Benefits

Several unexpected benefits have come to the SOAIS because of the curriculum changes made. The quality of students applying to the accounting programs has increased substantially. BYU students now say, "let's apply to the accounting program," not "let's take an accounting class." Accounting has developed a reputation on campus much like law and the MBA program. Second, recruiters are competing much more intensely for our graduates. Recruiters like and support our curriculum and nearly all graduates are being placed through our campus recruiting, usually in

excellent jobs. One Big Six firm has hired 112 students during the past two years. A third unexpected benefit has been the increased respect for the SOAIS from university administrators. The SOAIS has been identified by the university President as the "strongest unit on campus." Fourth, contributions to the SOAIS have increased substantially since making curriculum changes. Two major donors have given money to the SOAIS because of their enthusiasm for what we are now doing and the respect the program has achieved nationwide.

Measurement of the Effects of Changes Accomplished

As mentioned earlier, formative and summative evaluation procedures were conducted during and after the AECC project. Formative measures (established during development) include:

Formative Measures of Success

1. Feedback from students on a daily basis.
    A. What was the most important thing you learned today?
    B. What wasn't clear?
    C. How helpful were in-class and out-of-class assignments and activities?

2. Feedback received during weekly brown bag sessions with students.
3. Class video tapes by faculty and others.
4. Discussions during weekly planning and evaluation meetings by faculty involved.
5. Feedback during small-group socials in faculty homes.
6. Notes and journals kept by professors about successes and failures.
7. Feedback from teaching assistants who were hired to observe and evaluate classes.
8. Discussions during periodic retreats which were held to discuss the program.
9. Student scores on tests during the year.
10. Assessments of the quality of students presentations, written work, and other assignments by communication faculty and others.

Summative Assessment Measures — End of the First Year
Several assessment measures were conducted at the end of the first experimental year. These included:

1. Evaluation by our Board of Advisors. Curriculum and pedagogy changes were submitted to our Board of Advisors, a group of executives who meet semiannually to assist us with our programs. Board of Advisor feedback was overwhelmingly positive.

2. Exit Interview Feedback from Students. All graduating seniors were (and continue to be) interviewed and asked specific questions about classes and curriculum.

3. Comprehensive Content-Based Examination. One of our fears was that if we stressed process and the teaching of skills, content knowledge might decline. To assess whether or not there was a decrease in content knowledge, a comprehensive, content-based exam is given at the end of each year. The results indicate that students have not suffered any measurable loss of content knowledge. (And, although we don't teach to professional examinations, pass rates on CPA and other professional exams are as high as they have ever been.)

4. Analysis of Drop-Out Rate. It was our expectation that extensive use of groups would provide support for struggling students and that the student drop-out rate would decrease. In fact, the drop-out rate, which used to be 10–15 percent in intermediate accounting, is now less than two percent. (Part of the decrease may be due to the better quality students who are enrolling.)

5. Course and Teacher Evaluations by Students. Evaluations were mandated in every course by every instructor, both in core and non-core classes. Evaluations in the core were compared with those in other courses. No significant difference in teacher ratings was noted although

course evaluation scores increased in the new curriculum.

6. Student Surveys. Comprehensive student surveys were conducted at the end of the year. Student feedback was extremely positive in favor of the changed curriculum.

7. Faculty Surveys. Comprehensive faculty surveys were conducted at the end of the year. Faculty feedback was also positive.

Summative Evaluation (Three and Four Years Later)
As of fall, 1995, the new curriculum (although it was continuously being revised and improved) had been taught four times. As a result, we have been able to identify and use the following long-term measures:

1. Number and Quality of Applicants to the Accounting Program. We believed that if the changed program represented an improvement, both the quality and quantity of applicants would increase. During the past four years, the number of applicants to the undergraduate program has been 246 (1991), 284 (1992), 275 (1993), 304 (1994), and 352 (1995). The overall grade point averages of the classes have been 3.51, 3.56, 3.59, 3.58, and 3.62. We also calculate an algorithm based on introductory accounting class performance and several other measures. Average algorithms, where higher is better, for the past five years have been 1050, 1093, 1102, 1117, and 1127.

2. Number and Quality of Student Placements. We believed that if the quality of our program increased, recruiters would try harder to attract and hire our students. Every year the recruiting pressure for our students becomes more intense. "Big Six" hires of our students, for example, have increased from 59 in 1991 to approximately 150 in 1995.

3. Recruiter Surveys. During 1995, an extensive recruiter survey was conducted where those who hire at BYU were asked to compare our graduates with graduates of other top accounting programs. When skills and knowledge competencies were compared. our graduates ranked as "superior" in most cases an at least "equal to" in the others.

4. Alumni Surveys. During 1995, an extensive alumni survey was conducted where questions about quality of life, happiness with career, adequacy of career preparation, and BYU education were asked. This survey was part of an overall university assessment effort. Accounting graduates from the past four years rated their educational experience and career satisfaction higher than any other major on campus.

5. Curriculum Awards. Our AECC project received the American Accounting Association's *Innovation in Accounting Education* award for outstanding curriculum innovation in 1994.

6. Rankings by Other Academics. During the past six years, BYU's *Public Accounting Report* ranking has increased from 13th at the undergraduate level and 8th at the graduate level to 3rd at both graduate and undergraduate level.

7. Contributions from Alumni and Others. Although we didn't intend to use volume of gifts as an assessment measure, because of the increased interest in our program created by AECC changes, contributions to the SOAIS have increased dramatically. Two large gifts, one exceeding $2 million (some of it deferred) and one of approximately $300,000 were specifically made because of the donors' excitement for what we are doing.

Special Insights from Carrying Out Our AECC Grant

Faculty efforts in completing the AECC grant have made the entire faculty aware that lecture-based teaching, while efficient, is not very effective. We have recognized that students gain just as much knowledge from context-based, process-type learning as from spoon-feeding and required regurgitation. We have also discovered that using varied pedagogical approaches creates an excitement for teaching among faculty who previously had a tendency to get bored with continuous lecturing on the same topics. We have never had a greater effort from our faculty; yet, we have never had a happier faculty. We have also learned that students are capable of much more than we

had given them credit. We are constantly amazed at what we can expect from students and how well students perform when given an opportunity. We have discovered that learning together with students is exciting.

Plans To Perpetuate the Changes That Worked Well

We have built the notion of continuous curriculum involvement into our strategic plan. We have organized our governance process into committees focusing on each of the goals in the strategic plan. We have a continuous improvement committee whose goal is to monitor curriculum and pedagogy and study ways to make improvements. This same group is also responsible for assuring that the successes of the junior core are translated into successes in beginning and advanced accounting classes. Our entire curriculum and pedagogy have changed because of our AECC project. We hold teaching improvement seminars on a regular basis with all faculty. One of the distinguishing characteristics of our strategic plan is that we want to be known as "curriculum innovators." If anyone is going to leapfrog our curriculum, we want to be the school to do it.

Major Reports and Articles Generated from Grant Activities

"An Accounting Curriculum for the Next Century," *Issues in Accounting Education,* Vol. 9, No. 2, Fall 1994, W. Steve Albrecht, D. Cecil Clark, Jay M. Smith, Kevin D. Stocks, and Leon W. Woodfield, pp. 401–425.

"Emerging Competencies for the Practice of Accountancy," *Journal of Accounting Education,* Fall 1991, L.A. Deppe, E.O. Sonderegger, J.D. Stice, D.C. Clark, G.F. Streuling, pp. 257–290.

"An Analysis of the Use of Groups for Undergraduate and Graduate Accounting Students at Brigham Young University Between 1992 and 1994," J. Hardy and G.F. Streuling. (Has been submitted but not yet accepted.)

Materials Available to Send to Others and How to Get Them

Copies of the summary articles can be sent. In addition, our complete report or student workbooks can be made available for the cost of copying. Any other reasonable request will be honored.