

The Accounting Education Change Commission Grant Experience: A Summary

Chapter 6 NORTH CAROLINA A&T STATE UNIVERSITY

Type, Size and Mission of Accounting Program

The mission of the Department of Accounting at North Carolina A&T is to provide a high quality learning experience in accounting education which effectively recognizes, appreciates and responds to the diverse background and abilities of our students. The academic and related programs of the Department are designed to provide students with the technical skills required for a variety of accounting careers and to provide opportunities for the development of the communications, analytical, and technological skills required for competitive performance in a diverse workforce and global economic environment. The Department's primary emphasis is teaching/learning with secondary and correlated emphasis on research and service.

The accounting program at North Carolina A&T is AACSB accredited and enrolls approximately 500 undergraduate students. The Department does not offer graduate programs. Students are admitted directly to the accounting program upon enrollment in the university. The Department has an extensive recruitment program designed to attract talented students with the potential for success in the field of accounting. The recruitment program is supported by an externally funded scholarship program. A competitive internship program is available to provide students an opportunity to apply their skills to practical accounting and business problems. Approximately 65 students graduate from the program each year. Placement of graduates is evenly distributed between public accounting and industry with a small number of graduates obtaining positions with governmental and not-for-profit organizations. Fourteen faculty positions are assigned to the Department.

Characteristics of Program Before the Grant

Prior to the AECC project, The Department viewed itself as being highly focused on the total development of students. Even though it viewed itself in this manner, there was no protocol to assure that the Department resources and efforts were focused in this direction. The Department tended to concentrate efforts and resources on the development of strong technical skills and provided minimal support and coordination to assure the development of communication, analytical, and social/interpersonal skills. While our recruitment program often involved personal contact with those being recruited, and our summer internship program gave students the opportunity to hone their communication, analytical and interpersonal skills, no organized method for monitoring and/or assessing these skills was in place. Additionally, there was no formal plan in place to ensure the enhancement of these skills in the context of classroom activities. The predominant method of instruction was the lecture method. This often resulted in instructors focusing on "covering the material" (via lectures) and the students relying on these lectures as the main means of acquiring an understanding of the concepts (rather than relying on themselves and their study skills).

Grant Objectives

Our goal was to enhance our existing curriculum by adding supplemental activities to each accounting course, so that our five specific objectives could be accomplished. Those specific objectives were: (1) to enhance professional awareness, (2) to improve communication skills, (3) to improve problem-solving abilities, (4) to enhance interpersonal, leadership and organizational skills, and (5) to promote computer-reliance.

Key Means of Accomplishing Grant Objectives

Efforts were made to involve all faculty in the change process. In all but one course, the activities for the course were developed by a team of two to four faculty members who either taught, might teach or were interested in the course and/or the material covered in the course. Membership on these teams was voluntary. After a given activity was developed, it was "tested" with a small group of students and subsequently revised before being used in all sections of the course the following semester. A second factor, which contributed greatly to our efforts, was the hiring of a communications specialist. This individual was hired in the first year of our project and was responsible for coordinating and helping to develop all communications assignments. She also gave assistance to faculty in the grading of these assignments, provided one-on-one assistance to students with these assignments, conducted workshops on writing skills, and was primarily responsible for our freshman activities. Faculty involved in the development of the grant-related activities/assignments were given either release time or supplemental funds to compensate them for their efforts.

Major Changes from Pre-Grant Conditions

The most significant change was congruency between departmental policies and procedures and the department's view of itself. This congruency has resulted in the establishment of a series of departmental programs and activities designed to enhance communications, social, professional and other skills. Prior to the grant, the department viewed itself as being focused on the total development of students while its activities and policies did not support this view. The activities associated with the grant have made the department realize the importance of formalizing a plan for making the total development of students a reality. Recognizing the complementary effect of soft-skill development on technical skills, and subsequently formulating and carrying out activities to foster this interaction, has also been an outcome. Further, the activities, policies and procedures established as a result of the grant have encouraged a camaraderie among administrators, faculty and students which recognizes and supports a broader view of the accounting education process.

More specifically, by developing activities which replaced and/or supplemented existing assignments in our accounting courses, we were able to target those skills we identified in our objectives. We added a required series of "mini-sessions" for our freshmen; required a minimum of two very structured writing assignments in our two Principles of Accounting courses, and gave the students in those courses guidance as to how the assignments should be prepared; required some type of writing assignment in all other accounting courses; added a lab to our Principles courses, during which time students are required to attend a minimum of two presentations/semester given by business professionals as well as to participate in a variety of other activities; made an introduction to case methodology a part of our Cost course; developed a semester long project for students in Intermediate I; and encouraged the use of group assignments and cooperative learning in all accounting courses.

Methods of Achieving Faculty and Administrative Support for Changes

When we were notified that our proposal was chosen for funding, we began having faculty meetings which focused solely on how we would proceed with our project. Committees were formed to explore options for activities in each of our courses. While all faculty were given the opportunity to be involved in the development of those activities that would become a part of the courses they taught, some chose not to provide input at this stage. We recognized that faculty support is an iterative process which never reaches 100 percent. Patience and involvement were effective tools in obtaining the required support. In some cases we found that the enthusiasm of faculty who had tried and succeeded with new methods was all that was needed to convince others to change. Additionally, each faculty member's contribution to the grant project and/or to implementing the desired changes was one of the things discussed as individual faculty members formulated and finalized their annual plans with the department chair.

Administrative support for the project was obtained by making administrators aware of the importance of the proposed changes to the competitiveness of the accounting program and its students. Additionally, University and school officials were kept informed of the progress of the project and its anticipated benefits.

Change Activities That Worked Well and Which Others Might Copy

Because of their nature, all of our activities are readily adaptable to virtually all other accounting programs. While some do assume the student has been exposed to an earlier activity which may be considered a building block for that specific activity (for example, the writing assignments in upper-level courses assume the student has written at least one business letter and one memo in Principles), providing the necessary prerequisite for any activity should not be a burdensome task. Those that we felt worked well are listed below.

1. Freshman mini-sessions — a series of four one to one-and-a-half hour sessions conducted at various times during the freshman year. Each focuses on a skill we feel is necessary to a student's academic and professional success. The sessions we currently conduct are (a) an introduction to the department (of accounting) and the accounting profession, with emphasis not only on what will be expected of the student academically while at the University but also upon graduation and entrance to the workplace; (b) the importance of good communication skills; (c) study skills and time management; and (d) computer skills, including an introduction to the equipment in the accounting department's computer lab.
2. Writing assignments in Principles classes. By requiring the students to write both business letters and memos that focus on a technically difficult concept (for example, accruals in Principles I), students become familiar with two types of documents commonly prepared by accountants **and** gain a better understanding of the concept about which they are writing.
3. Principles lab sessions. By adding a lab to the Principles courses we are able to schedule presentations by business professionals which our students are required to attend. Thus, students are exposed to a variety of business topics as well as to business professionals. Also, this time slot gives us time to have students work on group projects in a supervised atmosphere.
4. Introduction of the case method in the cost accounting course. By introducing the case method during the first semester of their junior year, students acquire the skills necessary to tackle unstructured problems. Thus, after they work through a minimum of three cases in this course, where a heuristic is used to provide guidance, they are then better prepared to deal with cases in other courses.
5. Use of group assignments and cooperative learning. Fueled by information acquired at a cooperative learning seminar sponsored by one of the accounting firms, two of our faculty members tackled this area with gusto. After some initial disasters, both became enthusiastically committed to this tool. Their zealotry (which was strengthened by their students' positive reaction to the use of these techniques) was contagious and other faculty followed suit.
6. A group assignment used in the auditing course. Our auditing students, working in groups, provide advisory services to a business operated by students in an elective course in the School of Technology. Each auditing group is assigned a different task, such as evaluating internal control, and must meet with the Technology students, analyze the problem, prepare a written report containing their findings and recommendations, and then make a formal presentation to the Technology students.

Change Activities That Did Not Work Well

Two specific project activities that did not work well were (a) the Intermediate I activity and (b) an assignment given in Advanced which involved working with a local small business. The former was a very ambitious series of assignments involving a business venture in a foreign country. The students researched different aspects of the country, looked at various accounting issues related to this venture, and then decided if the venture should be undertaken. All of this was done via written and oral reports and a final position paper. The lack of success of this activity was attributed not to the activity itself (students loved it and seemed to gain a great deal from it) but rather from faculty concerns about the amount of class time it took and the amount of time needed to create a new

scenario and problems each semester. The Advanced assignment failed simply because of the logistics of working with an outside entity. Students found it almost impossible to meet with the business owner who, first of all, had a busy schedule the students had to work around and, secondly, required that the students come to him rather than him coming to them.

Another problem encountered was that of students being overwhelmed with group projects. As we started assigning group tasks (especially those which must be completed outside of class) we found that many other instructors in the School of Business were also making group assignments. The students who had several of these group assignments found it extremely difficult to schedule group meetings that were convenient to all involved.

While all faculty agree that the benefits students derive from the various activities introduced as a result of the grant are significant, many are still somewhat reluctant to use them in their classes. This is primarily due to the additional time most activities require — either in terms of preparation or grading. Additionally, for those activities that are done during class time, some faculty are still not comfortable with the fact that they may not have time to "cover" (i.e., lecture on) all the technical material they are used to covering in class.

Unexpected Benefits from Project

A major unexpected benefit derived from AECC grant activities is the socialization effects that have occurred. As a result of the freshman mini-sessions and the other group and professional development activities, accounting students have become a close knit group who are supportive of each other and the department. This is apparent to students, faculty and administrators external to the department, and is a source of considerable pride among accounting students. This socialization effect has also had a positive impact on faculty-student relationships. Students are now more acutely aware that faculty are interested in and supportive of their efforts and are willing to "go the extra mile" for them.

Measurement of the Effects of Changes Accomplished

We developed both formative and summative evaluation strategies as we worked through the grant. Because of the nature of our program and the grant-related changes, our assessments were of individual activities and skills rather than the accounting program as a whole.

Our **formative** evaluations were obtained primarily through questionnaires completed by students. We developed in excess of eight different questionnaires, with each focusing on a different aspect of the grant project. Generally speaking, feedback was overwhelmingly positive and supportive of the new techniques being used. Conversations with faculty also indicated that positive changes were occurring.

Most of the **summative** evaluation techniques/instruments that we had planned to use as we started working with our grant were later deemed to be inappropriate. Our instrument to measure knowledge of and attitudes toward computers, as well as the one to assess familiarity with basic facts related to the accounting profession, were such that students scored so high on the pre-intervention administration that there was little room for improvement.

We had originally planned to use a pre- and post-intervention assessment of writing skills by collecting a writing sample from entering freshmen and another from those same students during their junior and/or senior years. We later decided that this sample was not representative of the writing we were having them do, so we decided a portfolio evaluation would be better. As we collected students' work to put in these portfolios, we decided that the assignments were too varied to make meaningful comparisons. Thus, at this point, we have no quantifiable measure of the improvement in our students' writing skills. Informal faculty surveys do reveal, however, that faculty believe that our students are writing better as a result of the writing activities introduced as part of the grant project.

In one senior elective, heavy emphasis is placed on oral presentations. During two semesters, the videotapes of these presentations were evaluated using a 13-item checklist. Analysis of these results indicated the great majority of students showed significant improvement over the course of the

semester.

Since no statistics (at least none in useable form) were available regarding the number and quality of applicants to the accounting program, number of dropouts, time taken to complete degree requirements, etc. prior to receiving the grant, no comparisons could be made between students in the program before the grant and those admitted after the grant was received. Additionally, since our "test group" graduated in May of 1995, they have not been out long enough to analyze their success on the job in comparison to students who graduated earlier.

Special Insights from Carrying Out Our Grant

As a result of our grant, we were forced to examine the way we delivered accounting education. We found that many of the things that we assumed were occurring either were not occurring at all or were not occurring with the frequency we thought they should be. Thus, our actions resulted in not just carrying out our objectives, but in reexamining our program in general. We can honestly say that the resultant changes have been and are beneficial and that a continuing quest for excellence has become part of our philosophy. It became obvious early-on that change comes at a significant cost and may not be readily accepted by all parties. However, we found that some of those who were initially most resistant to change became our most effective advocates of change. Finally, we realized that patience and commitment are essential to the change process.

Plans to Perpetuate the Changes That Worked Well

The activities related to the grant, along with other factors, made us aware that we needed a stronger system and/or policies for implementing and perpetuating these changes. We also anticipate that additional change will be necessary if the department is to continue to deliver a high quality educational experience to its students. As such, we realize it is necessary for us to have a system in place to ensure that ongoing assessments take place. Thus, we established a system of faculty committees and charged them with the responsibility of reviewing and encouraging change as is required for the department's various functions. To date, the committees have established protocols for change in their area of jurisdiction and are expected to become effective change agents.

Major Reports and Articles Generated from Grant Activities

"Introducing Practical Experience into Accounting Education," *Accounting Forum*, Vol. 18 #4, March 1995, William D. Cooper, Gloria Faucette, Charles F. Malone, pp. 69-78.

"Advisory Services Ltd: An Interdisciplinary Project Involving Accounting and Technology Students," *Mid-American Journal of Business*, forthcoming, William D. Cooper, Lynn Griffin, Charles F. Malone.

Enhancing Accounting Education, a comprehensive report of AECC grant activities published by the Accounting Department at North Carolina A&T State University, 1994.

Available Materials

Requests for information should be addressed to (Please note that a charge for copying and/or postage might apply):

Department of Accounting
School of Business & Economics
North Carolina A&T State University
Greensboro, NC 27411