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TEACHING & CURRICULUM SECTION
AMERICAN ACCOUNTING ASSOCIATION

The Accounting Educator,
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The Accounting Educator

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A Message from the Chair



Not too long ago, I sent out a call to Section members for contributions to this issue of the newsletter. We received well over 30 contributions. Most of these articles and cases describe very engaging innovations that offer members a peek into the classrooms at many different universities. One article that caught my attention describes a series of interviews the author (Robert Jinkens, see page 11) conducted to determine whether accounting faculty actually use teaching methods that they believe to be most effective. The author concludes that his interviews reveal significant disparity between the teaching methods and techniques accounting faculty members say they should use and those they actually use. Though the article offers just a snapshot of the author's work, it points to two related themes that the Section will focus on during the coming year—what is the domain of accounting education and what are some of the best available methods and techniques to help students learn accounting. These themes require reflection on what we teach and how we teach.

A committee headed by Tim Fogarty has started work on initiating a dialogue from within the academy on the domain of accounting education. Professor Fogarty's committee plans to host a CPE session at the 2005 annual meeting that will include invited speakers and authors to lead a conversation on the scope and boundaries of accounting education. In addition, the Section and Issues in Accounting Education will use selected articles from the workshop to publish a special forum on the domain of accounting education. A call for papers, which discusses briefly the rationale for dialogue on the domain of accounting education, is included in this issue of the newsletter. I urge T&C Section members to read the call for papers and submit papers that address this important issue to Professor Fogarty (tjf@po.cwru.edu).

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Paul Solomon heads a second committee that will take the theme of reflection on one's teaching to each of the seven AAA regions. Professor Solomon plans to organize a panel session at each regional meeting to address issues relating to what we teach and how we teach in the accounting discipline. These panel sessions will be titled "Reflecting on What we Teach." The first such panel discussion will take place this month (October 20 – 23) at The Colloquium for Change in Accounting Education in Sedona, Arizona.

In keeping with the theme of reflecting on what we teach, the Section will sponsor an award for Innovative Teaching in each AAA region. We are currently developing a process for selecting innovative teachers and will publicize it as soon as the details are finalized.

Reflecting on research conducted in the accounting education domain is another important dimension of our plans for the coming year. Murphy Smith (Lmsmith@tamu.edu) is heading a committee that will also lead a dialogue on this issue. Professor Smith's committee plans to produce a monograph that includes several reflective essays on the contribution of accounting education research to teaching and practice. I encourage you to contact Professor Smith if you have an interest in this project.

In closing, I would like to thank the Section's executive, committee chairs and committee members (including those not specifically mentioned in this message) as well as regional directors for their dedication to and support for the Section. These individuals (listed on the Section's web site) play key roles in delivering value to the Section's membership. Our regional directors and associate directors are vital to creating a highly visible and vibrant T&C presence in each AAA region. I look forward to working with the Section's executive, committees, and regional directors, and wish to thank these key individuals for their commitment to accounting education and for helping to support and execute the Section's agenda. It is an honor to be serving the Section as its 2004-05 chair, and I look forward to involving and engaging the general membership in the Section's activities and projects.

Note From Editor

We received several papers for consideration for this issue; thanks to all who submitted. We included several of those papers in this issue; selected papers can be found on pages 11 through 25. I will consider all papers not published in this issue for subsequent issues. I have put all of the Calls for Papers, Committee Reports, and the "Have You Seen?" Feature in the pages preceding the papers. Our next issue of the *The Accounting Educator* comes out in February. See page 6 for details about its theme and deadlines.

Have a great semester.

Wendy Tietz, Editor, The Accounting Educator, wtietz@kent.edu

2004–2005 Officers

Chairperson: Thomas G. Calderon, The University of Akron, tcalderon@uakron.edu

Vice Chairperson–Academic: Timothy J. Fogarty, Case Western Reserve University, tjf@po.cwru.edu

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Treasurer: Georgia Saemann, University of Wisconsin-Milwaukee, gsaemann@uwm.edu

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For other officers, see the T&C website at <http://raw.rutgers.edu/raw/aaa/tccomm/t&chome.htm>

TIPS FOR MANAGING A CLASSROOM

Volume 51, Issue 4 (page 8) of the Chronicle of Higher Education contains the following suggestions that Delaney J. Kirk, a professor of management at Drake University, offers for making a class run smoothly:

- Establish credibility on the first day of class. Let students know why you're the best person to teach this course.
- Show students you care about them as people. Learn their names and where they're from.
- Be consistent. If you tell the class that late papers won't be accepted, then don't accept them.
- Deal with discipline problems as soon as they occur.

Demonstrate that your knowledge of the material is up to date and will benefit them in the long run.

*<http://chronicle.com>
Section: The Faculty
Volume 51, Issue 4, Page A8*

Reflecting on the Domain of Accounting Education

Call For Ideas

To most accounting academics, the elements of the discipline are obvious, intuitive, and seldom questioned. The accounting curriculum that existed when today's faculty were students is largely still in place. The changes that have occurred are largely invisible since they are internal to the curricular structure that emerged long ago. Thus, accounting education has accommodated the proliferation of financial accounting standards, the burgeoning tax code and the occasional new audit technique within a rather stable and unified understanding of our community of practice.

However, there have been several exogenous shocks to this system over the last quarter century. The accounting practice world is periodically rocked by large and noisy scandals that call into question the methods that corporate accounting practitioners use. Audit failures cause similar crises of faith. Periodically, practitioners themselves articulate demands for better educational practices in support of their objectives. These events have occurred against the background of expansive information digitization that has certainly altered the delivery possibilities for education.

Although it has been suggested many times before, there is reason to believe that we are at a crossroad in accounting education. A few specific crosscurrents in the mix include:

- External parties increasingly express their perceived right to stipulate the content of accounting education.
- The crisis in corporate governance and reporting has increased demands for accountability, transparency, and assurance.
- The demise of major players in the public accounting profession, accompanied by tighter regulation from outside the profession.
- Distributed information technologies that seamlessly span geographic and political borders and have revolutionized the way business processes and business relationships are designed, executed, managed, and reported.

Many years have passed since any effort has been made to reflect upon the theory of accounting education. Younger faculty probably remember none of these efforts. At this time, the fundamental question "What is the proper domain of accounting education?" needs to be asked. What is the core of the pedagogy that underpins this profession? How can that core be strengthened, made more central to the experience of students, or broadened so that it could be shared by a larger percentage of the next generation of accountants? Responses to this inquiry might embed issues of accounting professionalism, the role of the academy in modern capitalism or the incorporation of the new technological world order. In other words, what should we teach and why? We have a good enough concept of what we do teach – look if you will at the amazing similarity of content across the textbooks in the field, or of courses offered in any school. What makes this sufficient, or even necessary? If we were to take out a blank piece of paper, and were thus freed from our history, what would we teach our students? These are the types of questions that must be posed in unequivocal ways, whether they entail recapturing the past or marking out a new territory.

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Issues in Accounting Education, in conjunction with the Teaching & Curriculum Section of the AAA has asked me to edit a dedicated forum with an expected publication date of Spring 2006. I would like to extend an opportunity to accounting educators to submit essays for this issue. Proposed pieces for inclusion should be 25 pages (double spaced) or less. Submissions will be peer-reviewed with an emphasis on clarity and strength of ideas. The deadline for the first drafts is March 1, 2005. There would also be an opportunity to discuss these ideas in a CPE session at the AAA meeting in San Francisco.

Tim Fogarty, tjf@po.cwru.edu
Special Forum Editor

Call for Papers — 2005 AAA Annual Meeting

August 7–10, 2005 — San Francisco, CA

Please consider submitting a paper for presentation at a Teaching and Curriculum Session at the next AAA Annual Meeting, to be held in San Francisco on August 7–10, 2005. You can submit papers from December 13, 2004 through January 10, 2005. Further, detailed information regarding submissions will soon be available at the AAA's website <http://aaahq.org>.

Also please volunteer to Review papers or Moderate or Discuss papers—or develop Panels—at the same Website.

Thanks,

Alan Reinstein, Wayne State University, aa1692@wayne.edu
(248)357-2400; (313) 577-4530

Track Chair, Teaching and Curriculum Section, 2004-2005

Advisory Boards and the Accounting Curriculum

By Tom Tyson, St. John Fisher College, ttyson@sjfc.edu

Are you using your Advisory Board as effectively as possible? Does your Board assist students in obtaining internship or staff positions? Does it provide resources to your programs? Does your board participate in program review and curriculum development? Does it help faculty in conducting their research? The following three Department Chairs have designed a short web survey to address these and related questions:

- Dr. C. Richard Baker, Chair, Department of Accounting & Finance, University of Massachusetts-Dartmouth
- Dr. Julia Karcher, Director, School of Accountancy, University of Louisville
- Dr. Tom Tyson, Chair, Department of Accounting & Finance, St. John Fisher College

The T&C and APLG Sections of the American Accounting Association are co-sponsors of this project and both sections have endorsed the survey.

Accounting program chairs and directors should look out for an e-mail that points you to the web site where you can find the survey, which takes approximately 12 minutes to complete. The T&C Section plans to publish a report containing a summary of responses and short case studies of "best practices" on its web site.

Call for Papers—The Accounting Educator

We expect to publish several short articles or cases (1 – 4 pages per article) on each theme. Members are invited and encouraged to submit articles on either of the two remaining themes to Wendy Tietz at wtietz@bsa3.kent.edu. Articles and cases should not exceed 4 pages (double-spaced lines, 12 point font) and should be in Word format.

The next newsletter theme (winter 2005) focuses on the accounting curriculum and the courses that we teach. Articles and cases on this theme will be reflective pieces on the accounting curriculum, specific courses, or accounting topics. These pieces will share ideas on what we teach, how we teach it, and why we teach it.

Submission Deadline: 1/30/05

Expected Publication: 2/15/05

The final issue of the 2004-05 newsletter will focus on assessment. Articles and cases on this theme will describe how accounting departments define learning goals for their programs and courses, how they measure those learning goals, how they evaluate performance relative to the learning goals they establish, and how they use assessment information to improve programs and courses.

Submission Deadline: 5/30/05

Expected Publication: 6/15/05

Assessment Committee Report: Teaching and Curriculum Section

by Dr. Paul E. Bayes, East Tennessee State University, bayes@etsu.edu

Per a request by Dr. Tom Calderon, I am chairing the Assessment Committee for the Teaching and Curriculum Section of the AAA for the 2004-05 year.

The following is a report of 2004-05 Assessment Committee actions and results of Assessment Committee discussions, August 8 and 9, 2004, AAA meeting, held in Orlando, Florida.

The charges of the committee were:

- Identify three to four other members to serve on the committee, preferably from different schools.
- Organize at least one assessment workshop at a regional meeting;
- Organize an assessment workshop at the national meeting; and
- Write an assessment tips column for 3 issues of the newsletter.

Five members, representing different geographic regions, accepted invitations to serve on the committee. These members are: Dr. Julie Adamich, St. Petersburg College, Dr. Penne L. Ainsworth, University of Wyoming, Dr. Jack Elfrink, Central Missouri State University, Dr. Roselyn Morris, Texas State University-San Marcos, and Dr. Wayne Morris, Rochester Institute of Technology. Through informal and formal discussions at the AAA meeting, our committee came to the following conclusions on our remaining charges.

- Organize at least one assessment workshop at a regional meeting.

A panel discussion, with a moderator, should be used as our assessment forum at each regional meeting. Several members are currently working on organizing panel discussions.

- Organize an assessment workshop at the national meeting.

We agreed to have a full-day, CPE session at the 2005 AAA meeting in San Francisco. We will be contacting the Air Force Academy concerning participation in the full day session. In general, we agreed that most of the focus should be practical, but should include some of the latest research on assessment.

Topics for panel discussions and full-day, CPE sessions will focus on intellectual contributions, continuous improvement, benchmarking, learning goals for each degree program, demonstrating learning achievement, and demonstration of assurance of learning. Additional themes will be measurable objectives, problems and solutions of implementing an assessment program (including assessment myths), how to get your faculty members engaged, and how to write learning goals.

- Write an assessment tips column for 3 issues of the newsletter.

Among others, topics discussed by the committee for the column were intellectual contributions using the Boyer Model (Penne) and closing the loop (Wayne). The article on closing the loop would appear in the last issue, as it is a culmination of all others.

In summary, the AAA Assessment Committee meeting in Orlando was very productive. Committee members will continue to work on arranging panel discussions at regional meetings and a full day CPE program at the 2005 national meeting.

Have You Seen???

By Nashwa George, Montclair State University, georgen@mail.montclair.edu

1. The role of cognitive learning styles in accounting education: developing learning competencies

[Angus Duff](#). [Journal of Accounting Education](#). Harrisonburg: 2004. Vol.22, Iss. 1; pg. 29

Abstract: The potential for cognitive learning style (CLS) to develop students' learning competencies is limited by the variety of conceptualizations, constructs and instruments. This paper contrasts two models for operationalizing CLS: Furnham's, and Ramsden's. The origins of CLS, its fundamental dimensions, and methods of assessment are also reviewed. Five propositions suggesting ways accounting educators can make use of CLS and associated measures to help students "learn how to learn" are developed and recommendations for future research are offered.

2. Cooperative learning: resources from the business disciplines

[Carolyn Strand Norman](#), [Anna M Rose](#), [Constance M Lehman](#). [Journal of Accounting Education](#). Harrisonburg: 2004. Vol.22, Iss. 1; pg. 1

Abstract: This article identifies, classifies, and summarizes cooperative learning papers from the business disciplines to provide a resource for accounting educators who wish to promote collaboration in the classroom. This cross-disciplinary approach offers accounting educators a substantive resource on cooperative learning that guides implementation of this pedagogy. The article also offers suggestions for implementing cooperative learning.

3. An Inventory of Support Materials for Teaching Ethics in the Post-Enron Era

[C William Thomas](#). [Issues in Accounting Education](#). Sarasota: Feb 2004. Vol.19, Iss. 1; pg. 27, 26 pgs

Abstract: This paper presents a "Post-Enron" annotated bibliography of resources for accounting professors who wish to either design a stand-alone course in accounting ethics or who wish to integrate a significant component of ethics into traditional courses across the curriculum. Many of the resources listed are recent, but some are classics that have withstood the test of time and still contain valuable information. The resources listed include texts and reference works, commercial books, academic and professional articles, and electronic resources such as film and Internet websites. Resources are listed by subject matter, to the extent possible, to permit topical access. Some observations about course design, curriculum content, and instructional methodology are made as well.

4. Creating a Dynamic Learning Environment for Introductory Financial Accounting

[Business Education Forum](#) February 2004, Volume 58, Number 3

Abstract: "This article presents ten strategies for creating a dynamic accounting environment aimed at improving the climate for learning in the introductory class. These strategies include (a) using cooperative learning, (b) incorporating technology in the classroom, (c) minimizing lecture, (d) demonstrating passion

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for the subject, (e) keeping material relevant, (f) making students responsible for their own learning, (g) showing concern for students, (h) engaging students' attention, (i) using a variety of evaluation criteria, and (j) motivating and challenging students."

5. Business Simulation to Stage Critical Thinking in Introductory Accounting: Rationale, Design, and Implementation

Carol W. Springer and A. Faye Borthick. *Issues in Accounting Education* - August 2004 Volume 19 - Number 3

Abstract: This article explains the rationale for, the design of, and the implementation of business simulation episodes for eliciting a developmental shift from *knowing* to *thinking* in introductory accounting courses. Using business simulations this way responds to a long-standing need for learning experiences that create opportunities for students to work on developing the higher-order thinking skills required for success in business and the accounting profession. The needed capability can be characterized as critical thinking: the ability to solve problems that cannot be described with a high degree of completeness, cannot be resolved with a high degree of certainty, or elicit disagreement from experts about the best solution. This use of business simulation, illustrated with an episode from the Safe Night Out (SNO) simulation, immerses students in the life of an evolving business for which they develop a continuing stream of business advice based on the application of accounting principles. Emphasizing communication skills, alternative viewpoints, and the effect of assumptions on decisions, the simulation episodes demonstrate the usefulness and importance of accounting to business decision makers. The intent of shifting from well-structured end-of-the-chapter problems to more authentic work, like that in business simulations, is to develop higher-order thinking skills while generating interest in the accounting major and increasing the usefulness of accounting in the minds of nonmajors.

6. Exposing Accounting Students to Multiple Factors Affecting Ethical Decision Making

Robin R Radtke. *Issues in Accounting Education*. Sarasota: Feb 2004. Vol.19, Iss. 1; pg. 73, 12 pgs

Abstract: This learning exercise describes one possible method to engage students in discussion about ethical issues. It focuses on recognition of ethical issues, professionalism, and individual differences in ethical orientations. The goal of this learning exercise is to stimulate discussion and resolution of ethical dilemmas among groups with heterogeneous ethical orientations. It consists of four sections. First, the Ethics Position Questionnaire is introduced as a means of classifying students based on their ethical orientation. Second, evaluation of what constitutes an ethical dilemma is explained. Third, how the concept of professionalism affects ethical decision making is discussed. Fourth, breaking students into groups with heterogeneous ethical orientations should stimulate lively discussion of ethics vignettes. Completion of this learning exercise should make students aware of several factors that impact ethical decision making and allow them an opportunity to discuss ethical issues with students who have different ethical orientations.

7. Integrating Writing into the Accounting Curriculum: Practical Exercises

Business Education Forum April 2004, Volume 58, Number 4

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Abstract: "Given the need to integrate writing into the business workplace and business education, this article demonstrates how practical writing exercises can be easily infused into the curriculum. While the exercises presented are designed specifically for the accounting curriculum, the idea can be adapted to other business areas."

8. Distance Learning in an Accounting Principles Course-Student Satisfaction and Perceptions of Efficacy

Alexander R Vamosi, Barbara G Pierce, Michael H Slotkin. Journal of Education for Business. Washington: Jul/Aug 2004. Vol. 79, Iss. 6; pg. 360, 7 pgs

Abstract: In this study, the authors employed a novel, dual approach toward the delivery of course material to assess students' satisfaction with distance learning and their perceptions of its efficacy. Students in two sections of an Introduction to Financial Accounting course received instruction that alternated between traditional, live lectures and live lectures captured for viewing over the Internet.

9. Exploring the teaching potential of empirically-based case studies

JOHN CULLEN, SUE RICHARDSON, RONA O'BRIEN. Accounting Education. Greenwich: June 2004. Vol.13, Iss. 2; pg. 251

Abstract: This paper explores the current debate about case studies in accounting education and accounting research and concludes that there is a potential bigger role for case studies in furthering the alignment between accounting research, education and practice. It uses an empirically-researched, narratively-constructed case study in the context of an undergraduate accounting degree program module to illustrate how this might be achieved. The paper provides evidence that, when real 'messy stories' of accounting in context are used within a problem-based learning context, they can play a significant role in meeting the challenges facing accounting education in the new millennium. Finally, the evidence suggests that research and teaching are inextricably intertwined and that the empirically-researched case studies, rather than lying dormant in the pages of academic journals, offer a powerful means of further effecting real accounting practice reform and promoting developments in accounting education.

10. Incorporating Ethics and Professionalism into Accounting Education and Research: A Discussion of the Voids and Advocacy for Training in Seminal Works in Business Ethics

Marianne M Jennings. Issues in Accounting Education. Sarasota: Feb 2004. Vol.19, Iss. 1; pg. 7, 20 pgs

Abstract: From 1999-2002, companies, the stock markets, audit firms, the accounting profession, and federal regulators were shaken with near-daily revelations in the form of earnings restatements or confessions of financial instability by firms that had been certified as ongoing entities. While there are voids in that training, there are also seminal works that could be used to help future accountants and auditors understand the dilemmas they will face and how to resolve such dilemmas. These voids are explored through a review of the literature in business ethics with accompanying suggestions for future direction for research. More importantly, this review offers a suggested list and discussion of the key works all accounting students should study as part of a degree program in order to inculcate in them a strong sense of ethics as a professional.

When it comes to teaching, do our assertions match our actions?

By Robert C. Jinkens, Chadron State College, jinkens@hawaii.edu

Do we teach our accounting classes the way we say they should be taught? I conducted open-ended interviews with 30 full-time permanent accounting faculty members in three different states (California, Arizona, and Hawaii.) to learn if there were any differences between how they believe accounting classes should be taught and how they actually teach their classes. My findings suggest that we do not always teach our accounting classes the way we assert they should be taught.

The teaching methods the 30 faculty members said should be used for nontraditional accounting students—25 years and older—were (in order of the number of times listed as being most effective): (a) unstructured problem solving, (b) active participation, (c) learning-how-to-learn, (d) group work, and (e) entertainment—the academic spirit that keeps students engaged and interested in the subject matter. Interestingly, faculty members thought they should use the same five teaching methods for younger traditional students, but the order was exactly reversed. This suggests that the faculty members believe they should alter their teaching methods to accommodate the age group of their students.

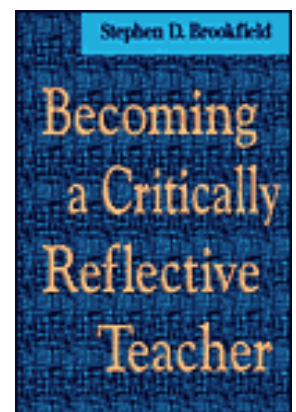
Do these faculty members actually use the same teaching methods they contend should be used? In contrast to what they say should be used, these same faculty stated they most often used (a) group work, (b) lecture, (c) whole class discussion, (d) case analysis, (e) structured problem solving, (f) unstructured problem solving, and (g) student presentations. This order was the same regardless of student age group.

Why aren't these two lists the same? Why don't the faculty members in my sample use more learning-how-to-learn, more methods that engage and captivate students' interest (entertainment), more active participation, and less lecture and structured problem solving? There are many possible explanations why faculty members do not teach the way they say accounting classes should be taught. Regardless of the reasons, we need to make them the same. We need to teach our accounting classes using those methods which we believe are the most effective for our students, and we need to tailor our classes to the different types of students, whether that be age or something else.

Recommended Reading: Becoming a Critically Reflective Teacher

Brookfield, Stephen D. *Becoming a Critically Reflective Teacher*. 1995. Jossey-Bass, San Francisco.

Brookfield discusses how faculty at any level and across all disciplines can improve their teaching. Applying the principles of adult learning, Brookfield discusses how college-level teachers can become critically reflective, beginning with a discussion of what it means to be critically reflective. He includes several examples that are very revealing. He includes specific advice on using practical approaches to critical reflection such as teaching diaries, role model profiles, participant learning portfolios, structured critical conversation, the Critical Incident Classroom Questionnaire, the Good Practices Audit, and more. The information in this book is both theoretical and practical and is a good starting point for teachers who are looking to improve their teaching via critical reflection.



Strategies to Bridge the Student-Faculty Course Standards Gap

By Susan Crosson, Santa Fe Community College, susan.crosson@sfcc.edu

Each semester we try to bridge the student-faculty course standards gap and establish student-faculty goal congruence, to have productive positive course experiences. This article shares several active learning strategies that I have developed to engage students and set course standards the first week of class. Before your add/drop date you too may want to pretest a student's course readiness through any or all of these activities: First Day of Class To Do List, Course Syllabus, Consent Form, and Ethics Survey/Quiz.

To view and modify these activities for your own courses, go to

<http://inst.sfcc.edu/~scrosson/2021index.htm> for Financial Accounting and

<http://inst.sfcc.edu/~scrosson/2071index.htm> for Managerial Accounting.

A **First Day of Class To Do List** gives students the opportunity for a confident start. It lists all the tasks and policies covered in a typical first day of class and assign them as an outside of class discovery activity. The list is also a great getting up to speed tool for students who miss the first class/week.

A **Course Syllabus** informs and reinforces what is important in the course. Traditionally this document has contained the basics--course content, grade computation, and exam dates. Today, it is the Student-Professor contract for a course. The syllabus expresses the learning goals and core competencies of the course. It is the written policy and procedures manual of the professor. Student outcomes are driven by its rules. Because it is the guiding course document, it needs to be as informative and complete as possible. Following its requirements, a student knows the what, when, and how of course tasks. Another school reviewing it for articulation credit would have a good idea of the course's content and rigor and the student's competence. Disputes and misunderstandings are easily settled at the faculty-student level because the course policies are articulated in writing. The syllabus assures the student of a positive, reasonable course experience. The written syllabus protects the professor from the "you said/I heard" interpretations of students. Students can focus on learning the material instead of trying to remember the course policies. In other words, a good informative syllabus results in common student-faculty standards.

The **Student Consent Form** verifies that a student is familiar with the course requirements. Because the student must sign this legalistic looking document, they formally recognize course responsibilities and resources. It can also be used as a means to assess a student's basic technology skills if it is sent to the professor as an email attachment.

Exploring shared values through an **Ethics Survey/Quiz** the first day of class stresses the importance of integrity in school and in the workplace. A brief ethics survey based on typical workplace situations (i.e., accounting policy change, third party fraud, changes in estimates, deferral of an expense or revenue) captures each students' values. When the class reviews their collective results, they are generally amazed that in every situation responses will range from "totally ethical" to "totally unethical." The diversity of class opinions leads students to conclude that they cannot assume that everyone thinks like them. Immediately class discussion turns to how to protect ethical individuals (like themselves) from those that do not share their values. Faculty, in wrapping up the discussion, will reinforce class conclusions and stress that integrity is a finite value that if lost has real consequences. Faculty may also ask if students want to add anything to the course syllabus cheating policies and the student consent form. For the ethics survey/quiz, PowerPoint teaching slides, teaching notes (view slides in notes view), and follow up Dilbert assignment, go to <http://inst.sfcc.edu/~scrosson/Talks/Mesa%20ethics.ppt>

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So remember, bridging the student-faculty course standards gap is like a rubber band...if you set the tension properly through goal congruent student-faculty course expectations/readiness and maintain that tension throughout the course by actively involving students in learning, a rich and rewarding teaching-learning process momentum will result...otherwise it can hurt!

Bridging the Schism That Separates Accounting Practice and Academia

By Tim Fogarty, Case Western Reserve University, tjf@po.cwru.edu

The schism that separates accounting practice and academic accounting is a unique and especially pernicious feature of accounting education. The teaching innovation that I seek to describe in these paragraphs aims at this ever-widening chasm. My idea also returns us to the issue of what we can do at the graduate level (150-hour environment) that is both non-duplicative and valuable.

While many of us believe that practitioners are at fault for not appreciating our research efforts, we academics have to accept a fair share of the responsibility. By divorcing our research and our teaching, we allow generations of accountants to miss the best opportunity they will ever have to become good consumers of our best work. By purposefully not searching for the connection between scholarship and practice, we risk the commodification of ourselves. We also forego our best chance to practice the critical thinking that we seem to profess.

My innovation requires no specialized hardware or software and is not necessarily limited to the courses that I have used it in. In a nutshell, the essence of it is merely requiring students to read and report upon academic articles and working papers as the main activity of the course. By reading the literature, students increase their appreciation for the academy; a realization that is separate and distinct from the ideology and self-interest of potential employers.

This is how each meeting works in my graduate-level auditing class. Each student is assigned to read a unique academic paper usually drawn from my personal archives of photocopies and downloads. Their responsibility is to present the work to the class via a 3-5 minute oral presentation guided by a one-page hand-out that provides more detail. In this way, students come to appreciate motivating questions, developing specific hypotheses, finding quality data and producing conclusions that are illuminating. The process sharpens their ability to work with difficult texts, hones their oral presentation abilities and rewards the ability to use written communication to absorb uncertainty. This leaves the orchestration of ideas to the professor. The professor also must outline the "bigger picture" attested to by these discrete pieces. I have found it to be a set of moments that are personally rewarding and completely engaging. No textbook, no lectures, no tests.

I do not have incontrovertible evidence that what I do exacerbates student learning. I have anecdotal evidence that students engage themselves in the topics more so than through traditional lectures. I also know that it has influenced several students to become accounting academics. It creates points of contact with the subsequent careers of those that become auditors. My feeling is that our knowledge of education is so primitive that further evidence of effectiveness would be debatable.

My innovation is predicated on the assumption that one traditional undergraduate auditing class has already achieved all that we can do without a real world available to us. What my class pedagogy desires to do is to make practitioners more reflective. I assume that firms themselves are better able through training to make auditors proficient. It is our job to stay within that which we can do best.

Alumni Mentors Stay Connected with Accounting Students Via E-Mail

By Grace Johnson, Marietta College, johnsong@marietta.edu

The E-mail Mentors Program is designed to introduce students in Intermediate Accounting I (Acct 301) to Marietta College accounting major alumni who work in a variety of settings. Through e-mail conversations with my former students, I hope the Mentors Program will help our junior accounting majors to understand more about the world of business and accounting, and how an accounting major prepares them for careers in business.

Students are asked to select three e-mail mentors based on brief biographic sketches. I do my best to honor their first or second preference for a mentor. Once the mentoring assignments are made, it is up to students to initiate the exchange of e-mail messages with their mentors. In the first e-mail letter to mentors, students introduce themselves and talk a little bit about their academic goals and plans for careers in accounting. Afterward, the content of the e-mail messages is up to them and their mentors.

At the end of the semester students submit a reflection paper about the experience. I encourage them to use the services of the Campus Writing Center in the process of writing their papers. The reflection paper must address:

- their expectations of the Mentor Program at the beginning of the semester;
- the experience of communicating solely through e-mail with a professional person they've never met in person;
- a self-evaluation of their "fit" for a career in accounting and business, based on what they learned from their mentor; and
- their assessment of the Mentor Program at the end of the semester.

Acct 301 students were first involved with the Program in the Fall 2001 semester. In 2002, the Program was nominated for an Innovative Teaching Award.

In its third year of use (Fall 2003 semester), the Program continues to have the support of a majority of accounting students and mentors. Nearly all of the students understand the rationale and objectives of the Program and say that they have been enriched by the experience. They conclude their semester with a better understanding of the business world and what accountants - in a variety of areas - do. Mentors from public accounting, private industry, consulting, and government have provided academic, career, and personal advice to the students.

In the second and third years of the Program, feedback from prior Acct 301 students has been incorporated into the way the Program operates. For example, the Fall 2002 students suggested that a collection of "sample questions" should be given to students to help them get started with their introductory e-mail messages to their mentors. Rather than develop the questions myself, the Fall 2003 students were asked to brainstorm such questions at the beginning of the second week of the semester. This small investment of about 15 minutes' classroom time one day made a big difference in the students' attitudes about the assignment - as a number of students commented orally at the end of the brainstorm exercise.

Reproduced here are a few representative evaluations from the 22 students in the Fall 2003 section of Acct 301. Since the Program does not assess accounting content or knowledge, it is deemed successful if students can clearly articulate how they benefited from the mentoring relationships.

"As I look back over the Email Mentors Program as a whole, I'm glad that we did it. While [name of

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mentor] was not particularly instrumental in helping me decide on what to do after graduation, it was nice to have a recent graduate to bounce ideas off of and get feedback. [Mentor name] did have some valuable insights about different accounting avenues that I could pursue, and he gave me helpful information about what MBA programs would be looking for in its candidates. He also had some ideas about things I should look for when considering joint JD/MBA programs. So, while they program may not have helped me in the way that you had hoped, I do think it was a very beneficial program.”

“One suggestion I would make to the mentor program is making it optional. I believe it is a very good idea that individuals lacking a mentor in their father, mother, brother, sister, uncle, friend, etc. are offered this service and can take advantage of having this source of advice in their life. However, I don’t think it’s necessary to impose it upon people who have that supplied for them by other individuals whom have had a large impact on their childhood, development, and many important life decisions.”

“This particular program was not a big help for me. I already have a mentor previous to attending Marietta College. He is the reason I am here. I find it helpful to be able to have him there for me to turn to when I have questions or even doubts about my choices. The mentor program is an excellent idea, but does not always work for everyone.”

“Through my examination of the program I thought that the program is very helpful and prepares students for the future. This program allows students like me to talk to someone who has already done what I am attempting to do. I can also find out things about accounting that are not in any textbook. This program prepares students for the future because their mentors have already been through many of the obstacles students will be facing. The mentors also help students think about their future job search that they will be performing and how hard they must work. I believe this program helps students learn tremendously about the Accounting major and years beyond college.”

“I feel that the Mentor E-mail Program was a beneficial and rewarding experience during the semester. It was great being able to communicate with a former Marietta College student of the same major who is now working in a business environment. I was able to gain valuable information about their experiences and insight into the accounting profession. This will help me as I prepare to graduate and ultimately decide what career path I will take. I hope to continue with our communication in the future because [mentor name] will be an excellent contact and may help in my search for a job after graduation.”

Editor’s Note:

The author can be contacted for the Email Mentors Program Description that is given to students.

Auditing: The Writing Intensive Way

by Robert L. Chapman, Oral Roberts University, rchapman@oru.edu

An effective auditing curriculum must develop a substantive foundation in the technical standards, the code of professional and ethical conduct, key components of professional responsibility and legal liability, and the audit process (the essentials of engagement planning, fieldwork, and reporting). Such a foundation establishes the student in the authoritative literature, enabling them to further develop professional competency.

Auditing curriculum must be designed to capitalize on previous training and provide this requisite foundation. The following assignments are suggested:

- 4 technical papers (40%)
- Topical presentation (10%)
- Critical peer review (10%)
- Audit practice set (20%)
- Comprehensive final essays (20%)

Technical papers focus on four principal areas of auditing: 1) engagement planning and administration, 2) technical standards and the code of professional and ethical conduct, 3) professional responsibility and legal liability, and 4) internal control and the audit process.

Periodic lectures scheduled strategically throughout the semester provide the foundation for each of the four technical papers. Students receive assigned readings from the authoritative literature pertinent to the technical paper's assigned topic. In addition, students receive a scoring rubric that describes the qualitative characteristics of an exemplary technical paper, a good paper, and a competent paper. For example, the first technical paper focuses on engagement planning. Auditing students are required to address the following topics:

- General engagement planning issues relating to client continuance or acceptance, documentation of understanding, importance and creation of the engagement letter, and other similar general issues.
- Preliminary judgment of audit risk and materiality and the relevant issues corresponding to these assessments.
- Consideration of the risk of fraud and material misstatement including a distinction between fraud and error and an examination of fraud risk factors.
- Consideration of a client's system of internal control sufficient to assess control risk including a definition of internal control and an examination of the components of internal control.

The scoring rubric provided to students describes the level of understanding that must be demonstrated in the technical paper. The rubric is distributed during the first lecture on a principal topic. During the lecture series the characteristics of an exemplary technical paper are emphasized. This provides an opportunity for class discussion on how auditing students may demonstrate their understanding of the relevant sec-

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tions of the authoritative literature as required by the technical paper.

Application is a significant aspect of the accounting student's education so periodic class sessions are spent in the computer lab working on the assigned audit practice set. Components of the practice set are scheduled to coincide with the focus of each lecture series and corresponding technical paper. For example, the first assignment on engagement planning follows the completion of that lecture series emphasizing the technical paper on engagement planning. A similar process is followed throughout the course of the class.

Lecture series are concluded at the end of the week so auditing students can enjoy the weekend to construct a complete draft of their technical paper. At the following class session students participate in a writing conference with their peers. Students exchange their draft with two other class members who read it and complete a critical review designed after the scoring rubric. Students are admonished to provide an honest, critical review of their peer's written work. To encourage cooperation students are further admonished to exercise professional judgment, remaining objective in their assessment of their peer's work. To ensure cooperation the review document explains that reviewer's will be evaluated on their level of understanding of the material presented in the draft technical paper. For example, if a technical paper reflected a weak understanding of the authoritative literature and the reviewer scored the class member high, then the reviewer is penalized for a lack of understanding. A critical review conference is scheduled for the first class session of the week after the lecture series emphasizing that technical paper's topic has been concluded. Auditing students are given the remaining week and corresponding weekend to consider reviewer's and instructor's comments and complete their technical paper.

Generally, the critical review is concluded in 40 minutes. The remaining class time is spent in the computer lab working on the audit practice set. The completed critical review documentation and the draft technical papers are collected for review by the instructor. Students retrieve a copy of their draft with instructor comments and the review documentation later that same day or the following morning.

On submission day a group of students (3 or 4) present a concise 20-minute presentation over viewing the principal topic of the technical paper. Students that do not present are encouraged to participate in any spontaneous discussion that may develop. Any remaining class time is spent working on the audit practice set.

At the conclusion of the class auditing students participate in comprehensive final essays. Students complete four comprehensive essays draw from the principal topics of each of the four technical papers. Just prior to the comprehensive essays auditing students complete an overall peer evaluation of their class member's efforts with respect to the critical review process and the preparation of the 20-minute presentation. Two weeks prior to the conclusion of the course auditing students receive a scoring rubric detailing the four comprehensive essays and describing the qualitative characteristics of essays that demonstrate an exemplary, good, and competent understanding of the authoritative literature.

Results are evenly distributed. The primary drawback to this course is in the volume of written work that must be reviewed and evaluated. Class sizes must be small (10-12) to accommodate the instructor's workload and ensure timely feedback to the students.

Engaging Students and Graduate Professionals

by Stephen Rowe, Southern Cross University, srowe@scu.edu.au

This paper describes the use of an asynchronous discussion board (DB) for an optional assessment task in an Auditing course offered during second semester of second year by Southern Cross University as part of the undergraduate accounting degree. When the on-campus, face-to-face cohort of students were predominant, guest lecturers had been used to bring a practicing professional perspective to students. With an increasing cohort of external students and on-campus students distributed over three locations, the logistics and cost of facilitating guest lectures has diminished.

This paper describes the use of the DB (a tool available within the Blackboard Learning Management System - version 6) to offer students the opportunity to actively seek out what happens in practice relative to the concepts they are studying in the course by direct interaction with current professional practitioners. The task is optional to encourage participation of students who are prepared to commit to the task rather than seeing it merely as a “requirement”. Exercising the option means that their final examination will be weighted at 60% rather than 70%. Every effort is made to use graduates to moderate the DB who have completed the same undergraduate program as the students. This engagement with graduates is seen as an opportunity for students to identify directly with the variety of potential career paths as they near completion of their degrees. For the graduates it is an opportunity to develop their communication skills, promote their employers (past and present) and professional standards to emerging professionals of their alma mater.

So what is actually involved in this optional DB task? Four recent graduates and four graduate partners are invited to moderate two separate DBs. One DB is for recent graduates and the other for the graduate partners. Each DB has an individual thread for each of the four graduate moderators. Biographies provided by the graduates are made available to the students to assist their decision to participate. The task runs over four consecutive weeks in a 15 week semester. Students have until the beginning of week 7 to register for the optional task. This registration allows a group to be established, limiting DB access to students who exercise their option to participate. During week 7, students are invited to ask a question of the graduates. For this first stage, the limitation to “a question” is very deliberate to minimize potential duplication of questions. If the question has already been asked students are encouraged to come up with another. Discussion with the moderators led to the decision to be non-prescriptive and see where the questions lead. Accordingly, only very broad guidelines are offered to the students concerning the issues their questions might cover. For the recent graduates’ DB these are to explore the types of activities these people are involved with in their daily work; the demands of the CPA/CA program; and what they see as important personal and professional issues from their perspective. For the partners’ DB the suggestions are even broader and include issues such as risks, liability, planning, professional judgment, staffing and independence. Registered students also have until the end of week 7 to de-register if they decided, for whatever reason, that they did not want to participate. From week 8 on, however, their participation (or lack of) contributes to their final grade.

During week 8, the recent graduates are asked to contribute their responses to the initial student questions. In addition to their initial question, students are encouraged during this stage of the task to actively pursue any responses by the moderators. Follow-up questions may be to clarify, or seek further details about, the response to their initial question, or the initial question(s) posed by another student(s). The recent graduate DB is closed at the end of week 8. The same process is then repeated during week 9 with the graduate partners. The students then have until the end of week 10 to post a (maximum) 500 word reflection on perceived

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benefits to them of choosing to participate in the activity. The idea is to allow participants (students and practitioners) to be involved, for a limited period, at times that best suit their busy schedules.

The table below summarizes the level of activity in the DBs, based on the number of posts by students and graduates, for the 2003 and 2004 offerings of the Auditing course. The figure in brackets indicates the number of participants contributing the postings. For example in 2003, 40 students contributed 147 postings for recent graduates and the 4 recent graduates responded to 90 of these.

	<u>2003</u>	<u>2004</u>
Student questions to recent graduates	147 (40)	208 (33)
Recent graduate responses to students	90 (4)	131 (4)
<u>Total postings on recent graduate DB</u>	<u>237</u>	<u>339</u>
Student questions to graduate partners	134 (43)	250 (33)
Graduate partner responses to students	27 (2) *	172 (3) *
<u>Total postings on graduate partner DB</u>	<u>161</u>	<u>422</u>
Total DB postings - excludes student summaries	398	761

* In 2003, only 2 of the 4 partners participated for the week, while in 2004, 3 of the 4 did.

The four recent graduates who participated in 2003 asked to be involved again in 2004. This was taken as an indication of the success of the task from the point of view of the graduates. Their response rate to student questions in each year was steady at 61% and 63% respectively. The more valuable time of the partners, and hence ability to commit to the task, is an important challenge to discuss in organizing participants. The much improved response rate of the 3 contributing partners in 2004 (69% compared to 20% for the 2 contributing partners in 2003) shows that it is possible to meet the challenge.

Set out below is a selection of questions posed by the students. It is suggested that both the range and quality of the questions far surpasses anything this lecturer had been able to achieve in previous face-to-face guest lecture settings. This reflects the asynchronous nature of DBs where participants have more time to consider and frame their questions and responses.

- How does an auditor deal with fraud?
- Impact of recent corporate collapses on risk assessment practices for auditors.
- The impact of ethics and your life experience on professional work.

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- Professional examination program demands & influence on career options.
- Paradox of teamwork v. staff competition & effectiveness of the audit process.
- Pressure to overlook dubious client practices and the integrity of your clients.
- Client willingness to make adjustments and change auditors.
- Different work environments in large v. small practices

Finally, some feedback from a student perspective is provided. Students are invariably appreciative of the time and knowledge the graduates provide to the task. They often express surprise at just how the principles they are learning are “obviously” applied in practice! An interesting indication of the value of the task to students is their consistent call for the DB to be made available for viewing by those students who did not choose to participate. The following extract from a summary is typical of the value expressed by students:

“The main point that was addressed by this forum has been attaching theory to practice. The forum allowed us to ask people who are working in the real life situations questions that have allowed us to view the subject from an entirely different viewpoint. One that normally doesn’t get observed with other subjects. I would like to thank the recent graduates and partners that took time out of their busy schedules to respond in the discussions and for giving us an insider perspective.”

Games and Student Learning – Accounting Can Be Fun Too

By: *Carole L. Shook, University of Arkansas, cshook@walton.uark.edu*

While I have promoted many active learning techniques in the classroom over the years, I think the most popular and innovative activities have involved games that I have created. My goal in creating games is to dispel the myth that accounting must be boring. I like to use games for review of concepts or for tests. I also use them whenever I feel like the students are too complacent in class. The games that I have created or modified for classroom use are: Accounting Fear Factor, Accounting Family Feud, Accounting Wheel of Fortune, Charades, Truth or Lies, Pictionary, Accounting Jeopardy and Bingo.

My favorite game by far is Accounting Fear Factor, maybe because I play with it towards the end of the semester after I have gotten to know the students very well by this time. With this game, I have created a PowerPoint presentation filled with many of the free pictures on the NBC Fear Factor TV show’s website. I try to build up to the game by saying, “So you think the real fear factor is scary, well accounting fear factor really separates the accountants from the wannabes.” The students don’t quite know what to expect, so there is generally a lot of excitement in the room. I have the students choose three or four contestants from the class to compete. Usually the people who are outgoing are chosen for this activity. I have them come up to the front of the classroom one person at a time. If they are able to answer a question based on the previous day’s lesson they are able to sit down because “they know no fear of accounting.” If the student is

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not able to answer the question they must perform a stunt. My favorite is to have them close their eyes and pull a sour gummy worm out of a sack. It is up to them if they actually eat it! By this time everyone is laughing. I have the other students in the class then answer the question. What I have learned is that I am covering the material, but presenting it in a slightly different format creates a learnable moment for the students.

Accounting Family Feud is also a chance for students to play a game and learn. This one is a good review for a test. I have students form two “families” of five members each and line up on two sides of the room. I try to come up with several questions involving lists or questions that involve describing components of a process. This is just like TV’s Family Feud – three strikes for your “family” and the other side gets a chance to steal. I have four or five questions when I play this game, and give the winning family a prize out of my prizes under \$1 sack.

When I play Accounting Wheel of Fortune, I place blank spaces on the board signifying a word related to accounting. The class is divided into five or six groups. I let students spin a paper wheel that I made. As the students spin the wheel, they land on a dollar figure. Whichever student group solves the puzzle of what the word is must also tell us what it means to be able to collect the “money”. The winning team gets some candy or an opportunity to not have to take the next quiz. This game is good for a short chapter review.

I think everyone has played Charades at least once in their life. To play this game in accounting what I like to do is give each student or a pair of students a vocabulary word from the last several chapters we have covered. I give the students several minutes to come up with a charade that they feel can depict the word to others. I then throw a nerf ball and whoever the ball lands near, because no one ever catches it, is up. As the students act out the question, whoever guesses the word must also provide the definition (I do let them use their book or notes for this part) and is exempt from having to act out their own word for the class. Some students get quite creative during this exercise!

Truth or Lies involves having students decide if a statement about accounting is the truth or a lie. I ask the students from another section of the class to create a statement based on the material. I ask for one side of the room to create a truthful statement, and the other to create a false statement on notecards that I provide. I then make sure that the cards are shuffled and hand them out in one of my other sections. I have students pair up and they must tell their partner if the statement is correct or not and why. I then have as many people as possible tell the class about their statement and if they think it is the truth or a lie and why. This can lead to some interesting debates in class.

I do an outtake on Pictionary as well. I choose three or four vocabulary words and then ask students to volunteer to draw a picture on the board until classmates can identify the word. Because I am a terrible artist, I can have some real fun with this. I try to draw either the first picture for the class and challenge them to find a worst artist than me, or I let the students know that we have saved the worst artist in the world for last – me! Still, they almost always manage to guess what I am trying to draw. This exercise is particularly good for identifying a list of assets for example and is fun for those first few days of class.

Accounting Jeopardy is also a lot of fun and most appropriate for a test review. Questions are posted into a PowerPoint template. I let students form groups of five or six people. Then the student groups take turns choosing a category and dollar figure and must correctly answer the question in the form of a question. I think that this is the favorite game of the students. The winning team gets a prize. To make this game

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a little more fun, I often add a category based on either funny things that have happened in class or on my “life” to see if they know my favorite singer or the name of my dog. These questions break the ice and give the students confidence in playing the game.

Another great way to provide a review for tests is to play Bingo. I have created a template in word that is very easy to fill with vocabulary words or numerical answers. I have even had students submit the questions for me to use. I then have students work as either individuals or pairs to try to BINGO. You must have at least two different cards in class. I usually give students Smarties candy to use to cover their answers on the card. Be sure to bring extra candy, as most cannot resist eating a few pieces. Of course when the game is over all candy on their card is theirs – if they bingo or not. Everyone feels like a winner for this game. I normally try to have at least ten questions before a student has enough answers to bingo.

My evidence of success lies in the following: I have had high student evaluations for multiple consecutive years even with some course averages below 75%, my classes fill quickly even at 7:30 in the morning, and I won two coveted university wide teaching awards given by the students. Many times students have told me that my class was their favorite class throughout college – and many of these are people who don’t even have accounting as a major. Or students say that they chose accounting as a major based on my class. Please feel free to email me for PowerPoint templates or Word templates related to these games and with questions on how to implement these ideas.

Tips for Producing Videos for Online Courses

By Charles Hodges, chodges@westga.edu, and Bob Cluskey, bcluskey@westga.edu, State University of West Georgia

Behind the Scenes — Clothing, Makeup & Lighting

As the cost of streaming video decreases, while the use of online courses increases, it is inevitable that streaming video will be an increasingly common component of online courses. Creating streaming video is both a low-cost and relatively simple process. Using a sub-\$100 webcam, combined with a free Microsoft office add-in called Producer, one can create streaming video linked to PowerPoint slides with ease. While it is easy to create streaming video for use in online classes, creating effective streaming video is considerable more difficult. One aspect of using streaming video in online classes that can easily be overlooked is how the choice of lighting, makeup, or clothing may impact the effectiveness of lectures.

While streaming video for online classes differs from face to face lectures, it also differs from traditional video production. Professors rarely have the luxury of a production studio with professional equipment. Instead, the streaming video is often recorded in one’s office using an inexpensive webcam. Perhaps more important than the lack of professional equipment is the lack of formal training in video production. This lack of knowledge can lead to reduced effectiveness of the streaming video. Additionally, low cost webcams and digital video recorders, can often cause the images that appear on a play back screen to differ materially from the image that was recorded.

The Choice of Clothing

The choice of clothing should be the first item addressed when creating streaming video. Inexpensive cameras have difficulty where sharply contrasting colors are adjacent to each other. Contrasting colors often give the appearance of jumping movements even without movement. Thus, avoid clothing with

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stripes, plaids, or complex designs. Test reds and oranges prior to use in video production, as reds may have the effect of causing a green tint to nearby lighter colored objects. White or off-white in clothing should be avoided. Very light-colored clothing, when viewed through digital cameras, often has a “black light” effect in that it appears to glow. Even small patches of white can be very distracting.

Thus, clothing should be of a primarily solid color such as blues, browns, and greens. Items with contrasting colors or that use reds and oranges may be used provided they consume only a small portion of the picture. Some uses would be as ties, scarves, or when at a considerable distance from the camera.

Simple Makeup Techniques

Application of appropriate makeup for video production, while not complex, is an important component of video production. The two issues one should consider are colors and shine. Those colors to avoid are ones that can cause problems for digital cameras. Thus if one’s face is too white, too red, has complex tattoos, or complex facial coloration, makeup will be needed to reduce screen distortions. Similarly, light colored or gray hair will often glow in a manner similar to the color white.

The second issue is the “shine” on one’s face or hair. Oil on skin, or in hair, causes shine. The combination of florescent lighting in university offices and poor light meters in inexpensive cameras, can cause one’s hair or face to appear as a bright white glowing area.

The solution to facial coloration problems is to use a foundation appropriate for skin coloration. If problems are minor, such as facial shine, a powder foundation should be sufficient. If one has major facial coloration problems, a liquid foundation may be more appropriate.

Problems related to shiny hair may be addressed by reducing or eliminating the hair care products that cause the shine. Problems related to hair coloration are more difficult to address. Essentially, one must either tolerate the problem or change hair color.

Modifying Office Lighting

Creating proper lighting is a complex problem. Inexpensive digital cameras have inexpensive light meters. Most digital cameras adjust their exposure levels automatically as lighting levels change. With inexpensive cameras, the camera focuses on a small area near the center of the frame to determine the lighting level. Thus, a light item in the center of the frame will cause the camera to make areas away from the center appear dark. Similarly, if the camera is centered on a dark item, areas away from the center will appear washed out and indistinct.

The simplest fix for most lighting problems is to increase the level of ambient light. One can accomplish this by creating multiple light sources to both increase the level of light and to reduce the areas within shadow. Additional light sources can be created by opening window shades and placing lamps within one’s office. Rooms that appear quite bright to the naked eye will appear normal when played back on video.

Conclusion

The purpose of using streaming video in online classes is to aid students in learning the class material. To create effective streaming videos, one does not need the assistance of highly paid clothing designers, makeup artists, or lighting experts. The primary goal in choosing clothing, makeup, and lighting for streaming video is to avoid mistakes that deter students from focusing on the material to be learned. If one can avoid major distractions when presenting the material, while maintaining sufficient motion within the video, to keep a students eye focused on the screen, then one’s objective is met.

For a sample of a video that has most of the problems discussed in this paper, use this link, <http://www.westga.edu/~chodges/video/8622intro/>.

Tips for Developing On-Line Assessments

by Julie Adamich, St. Petersburg College, adamich.julie@spcollege.edu

Overview

The assessment of student learning is intended to be a *formative* evaluation process. Data is thus collected continuously for the purpose of documenting and analyzing student learning, student development, and program evaluation within the institution. In an on-line learning environment the following tips will provide guidance for developing assessments.

Align the assessment to learning objectives. When developing a structured response assessment instrument (i.e., multiple-choice or matching quiz) it is important to align the quiz to the respective learning goals (i.e., objectives or outcomes) of the course or program. Course curriculum is formulated based on learning objectives. Since textbook chapters also are typically organized by learning objectives, many end of chapter assignments and test banks will include a reference to the corresponding learning objective.

Select questions that match the taxonomy level of the student's learning development. Cognitive learning taxonomies are categorized in terms of the stages of learning development. For example, student learning progresses from the introductory level of recall to the advanced level of evaluation and synthesis of knowledge. Thus, when developing an assessment tool it is important to select questions that agree with the developmental level of the student. Questions selected to assess an introductory course should typically be comprised primarily of recall-level questions, while advanced level courses should challenge a higher level of learning.

Utilize technology incorporated into learning management systems. Utilizing quizzing modules in a learning management system (such as WebCT) provide efficient and effective feedback to both the student and the instructor.

Utilize publisher generated assessment materials. Pre-formatted matching multiple choice quizzes are provided to assess each chapter in Thomson Learning's Course E-Packs. Additionally, quizzes can be created by selecting questions from a publisher test bank and importing the questions into the Learning Management System.

Multiple-choice and matching questions can be automatically graded and posted in the learning management system. For each quiz question that is developed the "correct" solution is also identified. Upon completion of a quiz, students click "Finish" to prompt the Learning Management System to automatically grade the quiz and to post the corresponding scores into the grading module.

Students may receive immediate feedback up completion of a quiz. There are a variety of options available
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for releasing feedback to the student. For formative assessments, an instructor can release to students a wide variety of feedback information ranging from releasing only the student's overall score to the correct answer (including a full response) for each question. Furthermore, there are additional options available to release the score either immediately upon the completion of a quiz or to wait until after the entire class has completed the examination.

Instructors receive group feedback (i.e., class performance). In addition to specific student performance feedback, instructors can also view statistical information regarding the performance of the entire class on each quiz. For example, the following statistical indices are provided in WebCT for all quiz questions:

- **Item Difficulty Index** - identifies the percentage of students who answered the question correctly.
- **Item Discrimination Index** - indicates how well the question relates between high versus low overall scorers.
- **Group Performance** - identifies per question the number of students responding to each question, the corresponding mean, and standard deviation. Additionally, the mean (average) score for the entire quiz is provided.

Rationale for Developing On-line Assessments It can be labor-intensive to develop "from scratch" valid/reliable test questions. Importing publisher generated test bank questions, however, can minimize the time spent creating a quality assessment instrument. Therefore, with the availability of a Learning Management System, structured response (i.e., multiple-choice/matching) assessments are relatively inexpensive to administer to a large number of students. This is due to the fact that this form of assessment instrument can be "automatically" graded and posted in the learning management system grade book. Furthermore, on-line assessments can provide immediate student feedback which encourages student participation and motivation. Quiz settings provide the option of hints, the correct answer as well as a full evaluation of each question to facilitate formative student learning. Lastly, the analysis of group performance is readily available via reports generated by the learning management system, which can also be used to analyze longitudinal/trend or pre/post data.