

USING CONTINUOUS IMPROVEMENT TECHNIQUES IN ACCOUNTING EDUCATION

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ABSTRACT

Looking at the graduates of accounting programs as the product of an educational system, it may be conceivable to apply Total Quality Management (TQM) techniques to accounting programs to achieve the same outcome as manufacturing systems. One such technique is continuous improvement, and this paper presents the ongoing efforts to implement this at the authors' institution. Shewhart and Deming [Deming 1982] have devised a systematic process for continuous improvement. It involves four steps to achieve the goals of continuous improvement. These steps are: Plan, Do, Check and Act. Once the plan is devised and implemented, the information about the initiative at hand is collected and acted upon. The "act" step requires learning the situation and applying the improvement to the next cycle of PDCA. Then, of course, the cycle is repeated again.

Although one of the major objectives of continuous improvement in the private sector is cost reduction, there are other objectives, such as increasing the quality of services offered, that are more relevant for public higher education institutions that could be pursued. Thus, it is the process of upgrading the performance of the academic unit on an incremental basis by achieving effectiveness and efficiency in continuous steps. This process should encompass all activities of an academic unit in a systematic manner. Once a systematic approach is adopted, it should become a part of day-to-day activities of the academic unit. The system will function properly once it is monitored and stabilized in the long run. The system is initiated on the premise of asking the types of questions that are relevant to the well being of the academic unit, in this case the accounting department.

As a starting point a team of faculty and staff are organized to handle the project using a systematic problem solving approach. In this case the team develops a list of initiatives that are to be part of the continuous improvement process. The department then collects information to validate the effective implementation of the initiative(s).

The endeavor by the authors' institution to apply TQM techniques, specifically continuous improvement, to accounting education is presented with specific information on the process used, as well as perceived improvements in quality. The continuous improvement process and techniques described herein may be of interest to those faculty and institutions wishing to pursue similar implementations.