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Edited by Annette E. Craven, Ph.D. & Laura S. Mays, Ed.D.



ACCREDITATION COUNCIL FOR
BUSINESS SCHOOLS & PROGRAMS



ACCREDITATION COUNCIL FOR BUSINESS SCHOOLS AND PROGRAMS

Bringing Together Those Dedicated to Teaching Excellence

January 12, 2013

Dear ACBSP Members:

Volume 3 of the *ACBSP Annual Edition: Recognizing Excellence in Business Education* represents ACBSP's continuous commitment to support the scholarly efforts of its members. The fundamental objective of the *ACBSP Annual Edition* is to provide a venue for ACBSP members to present their research and findings, engage in scholarly research and inquiry, and support and improve classroom teaching. The articles in Volume 3 went through a rigorous peer review process prior to final acceptance for publication.

We are extremely grateful for the efforts of the authors who contributed to the *ACBSP Annual Edition, Volume 3* and the reviewers who found the time to provide professional and courteous feedback to the authors.

We have worked diligently this year to refine the processes leading up to the publication of the *Annual Edition*. Please visit the *Annual Edition* webpage at the ACBSP website under the Special Initiatives link. There you will find an *Open Call for Papers*, applications for reviewers and special topics editors, and instructions for submitting your research.

Finally, the *Committee for Scholar-Practitioner Publications* wants to thank you, the reader, for investing the time and effort to read the *Annual Edition, Volume 3*. We hope you will find the contents to be a rich source of relevant research, tools, and techniques which can be applied in your academic environments. We also invite you to submit your scholarly research and activities for publication in future ACBSP scholarly publications.

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The ACBSP Option for Implementing an AACSB Global Accreditation Strategy

Douglas Viehland, Executive Director, ACBSP
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Abstract. This paper was submitted to the AACSB Board of Directors on December 30, 2010 and offered a discussion of an alternative approach to fulfilling the AACSB International—The Association to Advance Collegiate Schools of Business International objectives of the Special Committee on Global Accreditation Strategy via partnership with the Accreditation Council for Business Schools & Programs by utilization of the existing ACBSP Baldrige-based standards and criteria, which focus on quality and continuous improvement in business education. All data included in this paper was extracted from documentation made available at ACBSP and/or AACSB conferences and in public documentation dated on or before December, 2010. This partnership would have created an alternative to the Quality Business School Certification proposed in the AACSB presentation, *Quality Management Education Matters* presented at various AACSB meetings, conferences and a Web forum in mid- and late-2010. Adoption of this partnership would have created opportunities for more of the approximately 12,600 institutions offering business degrees globally that are not currently accredited to enhance their business programs through quality processes and continuous improvement practices.

Brief History and Introduction. The Accreditation Council for Business Schools & Programs (herein after referred to as ACBSP) was created at a time when Association to Advance Collegiate Schools of Business International (herein after referred to as AACSB) maintained a focus on the advancement of knowledge through research and faculty involvement in scholarly activity. As an alternative for schools with limited budgets and endowments and fulfilling a teaching mission, ACBSP developed and offered access to a

quality based accreditation product without a requirement to change to a research mission. The ACBSP alternative offered schools with a teaching mission to utilize standards and criteria to continuously improve their educational systems and processes and earn accreditation for their business programs.¹ Since 1988, ACBSP has evolved and expanded its market to include members in the following countries:

- **Asia:** Bangladesh, China, India, Kazakhstan, Malaysia, Mongolia, Singapore, Thailand, and Vietnam.
- **Middle East and Africa:** Afghanistan, Iraq, Kuwait, Morocco, Nigeria, Qatar, Republic of Benin, Saudi Arabia, and the United Arab Emirates.
- **Europe:** Albania, Austria, Belgium, Cyprus, Czech Republic, France, Germany, Greece, Hungary, Italy, Macedonia, Netherlands, Russia, Slovakia, Slovenia, Spain, Switzerland, and the United Kingdom.
- **Latin America:** Argentina, Colombia, Dominican Republic, Panama, Paraguay, Peru, and Trinidad.
- **North America:** Canada, Mexico, and United States of America.

AACSB has provided leadership and guidance to institutions of higher education to further their continuous and quality improvement goals since 1907. A part of this history is the creation within AACSB institutions the quality education that has produced the overwhelming majority of faculty that currently teach at ACBSP business schools, especially in the United States. This is for both the Baccalaureate/Graduate Degree members and the Associate Degree members. Because of the predominance of doctoral programs at AACSB institutions these faculty members have benefited from and been a witness to the value of accreditation. It was the

¹ ACBSP was formed in 1988; in 1989 the initial accreditation standards and criteria were finalized; the standards were revised in 1998 at which time more emphasis on the Baldrige standards for excellence were incorporated. In 2004, the standards were again reviewed and revised, and in 2010 there was a major revision to the underlying criteria.

desire to create for their business schools an accreditation process to meet the needs of their schools that provided the strong motivation for ACBSP to be created and to join AACSB in meeting the needs of two very distinctive and different markets.

However, the socio-economic and political changes in the global landscape and the emergence of movements such as the Bologna Accord² in the past two decades have made it imperative that both organizations refine their products to meet the needs of an evolving post-secondary environment. For these and other reasons, AACSB has broadened the language of its standards to allow schools and programs to become more mission-based, and ACBSP has merged its dual option standards into one set, which is completely grounded in quality improvement principles.

A collaboration or partnership between the two organizations, until now, has not been necessary or feasible. However, the standards of the two organizations have grown more similar and both now focus on learning outcomes, continuous improvement, and evidence of quality business education supported by resources (financial and human) relevant to each program's mission statement. A comparison of the standards of both organizations (Table 1), demonstrates that the priorities for quality business education are fairly consistent.

Since 2003, with the hiring of the current Executive Director, ACBSP has made concerted efforts to better understand the needs of its current and potential member schools, enhance the quality practices and faculty qualifications of its accredited members, and learn from peer

² The Bologna Accord aims to harmonize 40 different European higher education systems by creating a single system of degrees (Bachelor and Master qualifications) within an agreed framework and with a consistent credit and grading system. A key objective is to create a more competitive Europe by establishing a higher education system compatible with global standards. Retrieved December 17, 2010 from *The Association of Business Schools*, <http://www.the-abs.org.uk/?id=136>.

associations like AACSB. The current Board of Directors has made a commitment to the availability of scholarly opportunities for its members, including publication of a double-blind, peer-reviewed annual journal, appointment of a Committee for Scholar-Practitioner Publications, and a highly qualified Board of Reviewers whose members must meet the highest scholarly activity criteria.

These activities are part of the new strategic planning efforts and ACBSP's desire to build cooperative relationships with other accrediting bodies and with associations of business schools and individuals affiliated with business schools both in the United States and in areas outside of the United States, and with government ministries in certain developing countries. To begin movement in that direction with AACSB, ACBSP made the decision to recognize and support member schools in their efforts to obtain AACSB accreditation. ACBSP staff and Board members attend a variety of AACSB seminars and conferences and make every effort to engage in positive discourse with AACSB staff and members.

A New Vision. A key focus for the future is *collaboration*. ACBSP leadership has recognized there is an opportunity with the recommendations of the Special Committee on Global Accreditation Strategy (hereafter referred to as SCOGAS) to move toward a collaborative relationship with AACSB. The new vision statement adopted by the ACBSP Board of Directors at its September, 2010 board meeting is that *every quality business program worldwide is accredited*, and the new mission statement is that *ACBSP promotes continuous improvement and recognizes excellence in the accreditation of business education programs around the world*. These statements are not dramatically different from that of the Mission statement of AACSB, which states that *AACSB International advances quality management education worldwide through accreditation, thought leadership, and value-added services*. Much like AACSB, the ACBSP membership is concerned about the proliferation of business schools appearing around the globe and the potential impact on business environments of

graduates from schools that do not engage in quality assurance practices.

Table 1: *Comparison of Accreditation Standards*

<i>AACSB</i>	<i>ACBSP</i>
Standard 1: Mission Statement	Institutional Overview: Statement of Mission
Standard 2: Intellectual Contributions	Standard 5: (5.8) Scholarly & Professional Activities based on the Boyer Model of Scholarship (1997; see attached table)
Standard 3: Student Mission	Standard #3 Student and Stakeholder Focus
Standard 4: Continuous Improvement Objectives	Standard 1: Leadership Standard 2: Strategic Planning Standard 3: Student & Stakeholder Focus Standard #4: Measurement & Analysis of Student Learning & Performance
Standard 5: Financial Strategies	Standard 1: Leadership Standard 2: Strategic Planning Standard 6: Educational & Business Process Management
Standard 6: Student Admission	Standard 6: Educational & Business Process Management (6.3.1 Admissions Policies & Procedures)
Standard 7: Student Retention	Standard 6: Educational & Business Process Management (6.3.6 Enrollment Management)
Standard 8: Staff Sufficiency-Student Support	Standard 6: Educational & Business Process Management (6.2.1 Educational Support Processes)
Standard 9: Faculty Sufficiency	Standard 5: Faculty & Staff Focus (5.5 Faculty Size & Load)
Standard 10: Faculty Qualifications	Standard 5: Faculty & Staff Focus (5.3 Faculty Qualifications, Workload & Coverage)
Standard 11: Faculty Management & Support	Standard 5: Faculty & Staff Focus (5.7 Faculty and Staff Operational Procedures, Policies and Practices, and Development)
Standard 12: Aggregate Faculty & Staff Educational Responsibility	Standard 5: Faculty & Staff Focus (5.7 Faculty and Staff Operational Procedures, Policies and Practices, and Development)
Standard 13: Individual Faculty Educational Responsibility	Standard 5: Faculty & Staff Focus (5.7 Faculty and Staff Operational Procedures, Policies and Practices, and Development)
Standard 14: Student Educational Responsibility	Standard 3: Student & Stakeholder Focus
Standard 15: Management of Curricula	Standard 6: Education Design & Delivery
Standard 16: UG Learning Goals	Standard 4: Measurement & Analysis of Student Learning & Performance
Standard 17: UG Educational Level	Standard 6: (6.1.3) Undergraduate Common Professional Component (CPC)
Standard 18: Master’s Level General Management Learning Goals	Standard 4: Measurement & Analysis of Student Learning & Performance
Standard 19: Specialized Master’s Degree Learning Goals	Standard 4: Measurement & Analysis of Student Learning & Performance
Standard 20: Master’s Educational Level	Standard 6: (6.1.6) Curriculum Design in Graduate Programs
Standard 21: Doctoral Learning Goals	Standard 6: (6.1.6) Curriculum Design in Graduate Programs

The Opportunity. While acknowledging the name of the new product is a placeholder, a review of the proposed Quality Business School Certification (hereafter referred to as QBSC) product reveals a close fit with the qualities of

ACBSP accreditation as outlined below. The *Preliminary Guiding Principles* identified by SCOGAS and included in the *Quality Management Education Matters* presentation were that the QBSC would be mission-driven;

focus on quality and continuous improvement; have maximum distinction from AACSB Accreditation; provide quality assurance of multiple programs in a *business school* format; and serve the needs of schools that are not designed to meet AACSB's academic faculty and intellectual contribution standards. The following commentary illustrates how ACBSP accreditation standards and processes satisfy these guiding principles.

1. *Mission-driven*: The ACBSP process is mission driven. It not only requires links to fulfillment of the business unit mission, but also to the institution as well. A great number of Historically Black Colleges and Universities, Hispanic-Serving Institutions, faith-based institutions, and private for-profit colleges find value in what is offered through ACSBP accreditation. Institutions which place heavier emphasis on teaching than research historically have been and remain the primary candidates for ACBSP accreditation. The 2003 revisions to the AACSB standards clearly reveal intent on the part of AACSB to enable its member and accredited institutions to articulate the manifestation of their missions. The evolution of the AQ/PQ Bridge programs demonstrates AACSB's commitment to faculty credentials and quality both as researchers and as teachers. At the same time, ACBSP has formalized its Faculty Credential Review Committee and has been very intentional in its requirement of a qualified faculty in its accredited business schools and programs.
2. *Quality and continuous improvement*: The ACBSP standards for accreditation are based on the Baldrige Education Criteria for Performance Excellence. Similar systemic processes exist in other parts of the world, many supported by government or industry, as a way to promote performance excellence, data collection, systematic processes, and continuous improvement (ISO 9000, Six Sigma, Kaizen, Lean Sigma, etc.). Several members of the ACBSP headquarters staff, Boards of Directors and Commissioners, mentors, evaluators, and

member institution faculty and staff are national and/or state Baldrige Examiners. The ACBSP standards and criteria contain specific reference to continuous improvement in several key areas, and Baldrige experts have been instrumental in the training of Commissioners, evaluators, and mentors.

3. *Maximum distinction from AACSB Accreditation*: A review of current ACBSP and AACSB practices reveal some clear areas of distinction--an issue the SWOT Taskforce believes is important to AACSB's current accredited members. We are not AACSB experts and the following statements represent only our perceptions and understanding of AACSB.
 - *Geographic distinctions*: The AACSB headquarters office is located in Tampa, Florida and the ACBSP headquarters office is located in Overland Park, Kansas.
 - *Forum distinctions*: AACSB and ACBSP each offer a variety of educational seminars and annual conferences on different dates and with different content emphasis.
 - *Organizational distinctions*: AACSB accredits baccalaureate, graduate, and accounting programs at the institutional level. ACBSP accredits associate degree programs in addition to baccalaureate, graduate and accounting programs at the business school level.
 - *Brand/Name Recognition*: Both AACSB and ACBSP have recently undergone branding initiatives with the name recognition continuing to carry the distinction between research vs. teaching focused missions. Both organizations have made efforts to emphasize mission, quality, and continuous improvement in their accreditation standards.
 - *Accreditation Governance*: Each organization has an established governance structure that is similar. The key difference is that AACSB has a series of committees which engage in

the process with a final ratification by the AACSB Board of Directors, whereas ACBSP has two Boards of Commissioners (Associate Degree and Baccalaureate/ Graduate Degree) which receive recommendations and make the final accreditation decisions.

- *Maintenance of Accreditation:* AACSB institutions, once accredited, are required to prepare maintenance reports every year and undergo maintenance of accreditation every five (5) years. ACBSP institutions, once accredited, are required to file Quality Assurance Reports every two (2) years with reaffirmation of accreditation every ten (10) years.
4. *Quality assurance of multiple programs in a 'business school' format:* In the U.S., the Council for Higher Education Accreditation (CHEA) designates both AACSB and ACBSP as programmatic accreditors. Currently ACBSP, because of its focus at the program level, has the structure to facilitate quality assurance of multiple programs in a business school format (4,862 programs in 47 countries).
 5. *Serves the needs of schools that are not designed to meet AACSB's academic faculty and intellectual contributions standards.* ACBSP was created shortly after one of the most severe periods of retrenchment in higher education history (1980-1990). Many faculty had retired and the U.S. was beginning to see a severe shortage in the production of academically qualified faculty

in a variety of disciplines, including business. As a result, there was an influx of professionally qualified faculty into the academy. ACBSP recognized this trend in the creation of its standards and criteria in 1988 and 1989. Secondly, in 1990, Ernest Boyer published his work titled *Scholarship Reconsidered: Priorities of the Professoriate*, in which he argued for a broader definition of scholarship in light of the overwhelming workloads and demands on faculty time. The ACBSP founders made a conscious decision to adopt the widely accepted Boyer model of scholarship which allows academics to expand their scholarly activity to include public dissemination of research in the areas of intellectual contributions (discovery), pedagogy (teaching), professional activity (application), and engagement (integration). This more flexible framework for scholarly activity has been very attractive for ACBSP member schools and has enabled faculty members to maintain a practitioner focus and schools to live within their limited salary budgets.

The following table at the top of the next page is excerpted from the presentation, *Quality Management Education Matters*, presented at the September 2010 AACSB Accreditation Conference in Houston, Texas, in regional meetings of business deans, and in a Web Forum. It outlines the key differences presented by SCOGAS members between the proposed QBSC and the existing AACSB accreditation.

Table 2: *SCOGAS Proposal*

<i>Quality Business School Certification</i>	<i>AACSB Accreditation</i>
Certification	Accreditation
Excellence in teaching and faculty development	Advancement of knowledge
Qualified business faculty	AQ/PQ faculty
Business unit	Institution
Teaching focus	Research & teaching

The following table adds ACBSP accreditation (for baccalaureate and graduate business degree programs) and identifies differences and

similarities to the proposed QBSC and existing AACSB Accreditation.

Table 3: *ACBSP/QBSC/AACSB Comparison*

<i>ACBSP Accreditation Standards for Baccalaureate & Graduate Business Programs</i>	<i>Quality Business School Certification</i>	<i>AACSB Accreditation</i>
Accreditation	Certification	Accreditation
Excellence in teaching, scholarly activity, & professional development	Excellence in teaching and faculty development	Advancement of knowledge
AQ/PQ Faculty	Qualified business faculty	AQ/PQ faculty
Business Programs	Business unit	Institution
Practitioner focus	Teaching focus	Research & teaching

This table demonstrates that the ACBSP accreditation standards for baccalaureate and graduate business programs not only incorporate the QBSC elements, but elevate each area to a slightly higher level of quality. ACBSP leadership believes an accreditation product would be more attractive to current and potential members in the global marketplace than a certification which might be perceived as a lower quality product that implies a less reputable business degree program.

The Proposal. The ACBSP leadership would like the opportunity to explore, in collaboration with AACSB, an alternative to the proposed QBSC. Currently, there are approximately 12,600 business schools and programs globally. The following table demonstrates the number and percentage of schools which are accredited by eight business education associations³ that offer accreditation:

Table 4: *Accredited Business Programs*

	<i>Accredited</i>	<i>% of Total</i>	<i>% of 12,600⁴</i>
AACSB	596	44.75%	4.73%
ACBSP	215	16.14%	1.71%
EQUIS	129	9.68%	1.02%
EPAS	35	2.63%	0.28%
AMBA	161	12.09%	1.28%
IACBE	154	11.56%	1.22%
ECBE	28	2.10%	0.22%
CEEMAN	14	1.05%	0.11%
Totals	1,332	100.00%	10.57%

If the current proliferation of non-accredited business schools continues, there is an increased risk of poor quality business education and the production of graduates ill-equipped to make the critical business decisions that impact our society on a global scale.

Therefore, collaboration between the two leading business accreditation associations based in the United States becomes imperative as a

³CHEA recognized organizations include only AACSB International and ACBSP as of December, 2010.

⁴ As of December, 2010

viable option to be considered if the goals of the SCOGAS are to be met. The ACBSP leadership suggests collaboration between ACBSP and AACSB and proposes the following three options and the relative advantages of each.

1. *Each association's endorsement of the other's accreditation product.* This option would be most easily attained and strengthen the goal of both ACBSP and AACSB to improve quality in business education in the global arena. The public statement of endorsement would emphasize that each provides a quality product which meets the needs of specific markets. This option will encourage schools which have unsuccessfully attempted to obtain AACSB accreditation to consider ACBSP accreditation as a way to better prepare for and make the necessary improvements in order to become AACSB accredited.
2. *Joint creation of a new accreditation product that would address the needs of institutions which currently meet ACBSP standards but not AACSB standards.* This option would require the greatest expenditure of time, expense and preparation but would preserve the autonomy that currently exists between the two associations. There would be a need, however, to create a communication structure and process to facilitate an ongoing collaboration between the two associations in order to guarantee the distinctive nature of this accreditation product from the existing accreditation products. Mentors, examiners and directors/commissioners would either need to be cross-trained, or a new cadre of qualified individuals would have to be developed. This option would seemingly have the greatest impact on the current governing structures of the two associations.
3. *A fee structure that would enable schools the flexibility to obtain dual membership in AACSB and ACBSP and select the accreditation best suited to the institution's mission, faculty demographic, and financial strength.* This option is perceived to be

most attractive and would likely produce the highest revenue stream for the two associations (increased memberships and attendance at conferences and seminars). Each association would preserve its accreditation product while offering choices for current and potential members and accredited schools. Like option #1, this option might encourage schools which do not have AACSB accreditation or have unsuccessfully attempted to obtain AACSB accreditation to consider ACBSP accreditation as a way to better prepare for and make the necessary improvements in order to become AACSB accredited.

The Benefits to AACSB. In addition to the benefits outlined in this section, ACBSP leadership believes the main benefit from collaboration is that AACSB would be able to document that it is now supporting quality assurance for business education for schools that currently are unable to obtain AACSB accreditation. That is the goal of SCOGAS. While all the other alternatives to QBSC being considered by AACSB are not fully known to ACBSP, this paper speculates that the accredited membership will find collaboration between ACBSP and AACSB appealing for the following additional reasons, primarily option #1.

1. An Existing Infrastructure versus a New Infrastructure for Accreditation. The proposed QBSC product or any similar process will require a substantial investment in time, effort, and funds to create standards and criteria, a process, committees, mentors and evaluators. Some proposed restructuring options will require extensive staff time to implement and substantial legal expense. There is expense and time to develop new accreditation/certification documents, marketing plans, and alterations in existing materials.

If the product is truly distinct and separate from the AACSB brand, there is a risk the product will not be considered viable and, therefore, not widely adopted. Candidates for this new product may find the cost to obtain this new product unreasonable since it is a certification rather than full accreditation. If the product is

offered only outside the U.S., then the overall market seeking the product is reduced and the costs to travel, promote, and maintain the product are increased. Additionally, existing non-U.S. members may take offense to the availability of a product that is perceived as lower quality and harmful to their reputation in their geographic region.

Collaboration between AACSB and ACBSP would not require the creation of a new infrastructure or organizational structure as illustrated in the presentation, *Quality Management Education Matters*. The collaboration proposal has high potential for positive revenue to both organizations in addition to the expanded use of quality assurance practices in post-secondary business education.

2. *A Pathway to AACSB Accreditation*. Each year a small number of institutions with ACBSP accreditation obtain AACSB accreditation. Six currently have both ACBSP and AACSB accreditation:

- Drury University, Missouri
- Queens University of Charlotte, North Carolina
- Southeastern Oklahoma State University, Oklahoma
- Southern Utah University, Utah
- North Carolina Central University, North Carolina
- Midwestern State University, Texas

All of these schools achieved their AACSB accreditation in recent years and, typically, each school found that first obtaining ACBSP accreditation helped in the process to secure AACSB accreditation. Several reasons these and other schools have shared with ACBSP include:

- Although the school's administration was initially unwilling to make the substantial investment in AACSB accreditation and chose to make the investment in ACBSP accreditation at a reduced cost, once they recognized the value of accreditation, a decision was

made to begin pursuit of AACSB accreditation.

- Using the continuous improvement, learning outcomes, human resource planning, strategic planning, and scholarly activity guidelines included in the ACBSP accreditation standards, the business unit was then able to make a deliberate effort to convert itself from a business unit with a primary teaching mission to one which included an emphasis on research. Using the AACSB criteria as a guideline, changes were made and AACSB accreditation was ultimately achieved.
- The AACSB accreditation often requires seven or more years. The ACBSP accreditation process takes less time assuming outcomes assessment of student learning is in place, from two years to five years. Many business unit or academic services administrators recognize even if they begin the long and difficult process for AACSB accreditation, they may not be in their position of responsibility when the business unit obtains accreditation. This is even more relevant to many schools outside the U.S.. A focus on short term achievement as a means to making long-term change may be seen as an opportunity to create a legacy of quality.

With collaboration, ACBSP could work in tandem with AACSB to conduct seminars and activities to support schools that obtain ACBSP accreditation to learn and experience how other schools have used ACBSP accreditation as a pathway to AACSB accreditation. There would also be opportunities for AACSB members to mentor ACBSP members in a variety of ways including the creation of research agendas which contribute to the development of new knowledge and the profession.

3. *Valued Added to Fulfillment of the Mission Statement of AACSB*. The opening paragraphs of this white paper noted the AACSB mission statement as follows:

AACSB International advances quality management education worldwide through accreditation, thought leadership, and value-added services. The certification option is being considered, but it is not accreditation. This option does not result in fulfillment of the mission statement as clearly and accurately as would collaboration with ACBSP. The offering of a collaborative accreditation process is more in line with this mission statement than a certification product.

Adding a new scope of membership that includes ACBSP membership would add a value to the current AACSB thought leadership and service products. ACBSP accredited members include more faith-based institutions, more HBCU schools, more Hispanic-Serving Institutions and more for-profit institutions than the current AACSB membership. This will create additional avenues for sale of thought leadership and service related products and valued input into surveys and processes to create more diversity and a wider reflection of *management education worldwide*.

4. CHEA Recognition. An important criterion for both organizations is to assure recognition by CHEA is not endangered by any action undertaken. The proposed due diligence timetable takes these discussions into account.

It is speculated at this early date that the adoption of a collaboration between two existing CHEA accreditation agencies is a more friendly option for preserving AACSB recognition with CHEA than the creation of a new certification or other similar product. The offering of certification will certainly require a change in CHEA scope of recognition for AACSB. The offering of a different accreditation product for non-U.S. institutions might only create further complications for a U.S. based accrediting body.

5. The Alternative Option for Certain Schools. There are currently business

school deans and others who understand the creation of a new product in addition to AACSB's existing accreditation product offers an alternative for schools that currently have accreditation to be moved or recommended for movement to the new accreditation product. This is especially the case for schools that have not been able to maintain their AQ and PQ levels since the time of previous accreditation and the maintenance of accreditation is underway. This recommendation may come from (a) academic administrators unwilling to commit financially during this time of budget constraints, (b) senior leadership trying to balance multiple programmatic accreditations in institutions where business is only one of many academic disciplines, or (c) site teams or staff members who are unwilling to recommend maintenance of accreditation but are willing to recommend a change to this certification option. Currently the options are accreditation or no accreditation; this may lead to difficult budgetary decisions being made and a strong measure to reinforce the maintenance of the current standards. If an ultimatum is delivered, decision makers may choose the alternative of QSBC in order to maintain affiliation with AACSB.

The use of an alternative which does not create the financial impact exists as well for schools that are currently in the AACSB accreditation process or seeking to enter the process. Again the same sources may recommend not the pursuit of accreditation but rather the switch to certification or similar options to the disappointment and frustration of those leading the effort to achieve AACSB accreditation.

The offering of a collaborative product does not eliminate the use of an alternative product for currently accredited AACSB members or those in the process. However, there will be less incentive to forfeit membership and progress toward AACSB accreditation when the accreditation is maintained and operated by a distinct and different accreditation body.

Essential Requirements for Collaboration.

Collaboration between associations usually requires the conduct of due diligence regarding the product being offered, a revenue stream from the collaboration, and a binding agreement of some type between the organizations.

1. Conduct of Due Diligence. ACBSP offers to present to AACSB staff and leadership the various documents they require for due diligence including audited financial statements, bylaws, and copies of the standards and criteria. Other material may be released only on the assurance of confidentiality. The latter includes minutes of meetings of any of the governing boards.

While only the membership of the Baccalaureate/Graduate Degree Commission can make changes in the standards and the Board of Commissioners can make changes in the criteria, ACBSP invites comments for changes suggested by the Blue Ribbon Committee on Accreditation Quality or AACSB staff. There can be a dialogue on rationale and importance of the content to both groups. In the spirit of continuous improvement and the pursuit of excellence, ACBSP would welcome the opportunity.

AACSB staff or leadership may elect to attend all or part of the meeting of an upcoming Board of Commissioners to better understand the dynamics of the decision making that occurs for a report back to an established body with the understanding that these are confidential meetings.

2. Binding Agreement of Some Type between the Organizations. It is proposed the ACBSP bylaws be changed to reflect an agreed upon collaboration between the two associations. This bylaw change would not be applicable to accredited members of the Associate Degree Commission. There is no endorsement of the accreditation being proposed at this time nor is it possible for community colleges to become AACSB members. However, these changes can be reviewed and discussed as part of the discussions that occur.

It is important to note in this document that the collaboration being considered will offer benefits to AACSB institutions at a time when enrollments in many of these schools are flat. There are greater opportunities for articulation in collaboration between these two accrediting bodies, one that offers associate degree accreditation and one that does not. This will provide benefits for students attending ACBSP associate degree business schools and programs.

It is envisioned that business schools will be able to maintain accreditation with both AACSB and ACBSP as there is no conflict with this action.

As part of the due diligence, it is anticipated that work could begin on a binding agreement which will define the relationship between AACSB and ACBSP. The contents would provide for the terms of such an agreement including periodic review, reporting relationships, requirements imposed on the respective parties, and termination clauses with penalties.

3. Revenue Stream from the Collaboration. As noted above, it is proposed that the key binding mechanism between ACBSP and AACSB be opportunities for dual membership, participation in a wider variety of conferences and seminars, and collaborative training activities. A number of ACBSP accredited members already have this membership status. Each new AACSB member would provide membership revenues for AACSB, and it is anticipated that this will continue for years in the future as more members seek and obtain ACBSP accredited status and maintain AACSB membership.

The membership will also provide access to a larger number of people attending AACSB seminars and conferences, and participation and purchase of survey products enhancing the value for AACSB from a financial position as well as the richness and diversity of business schools that participate in the member only activities.

Draft Timeline. Similar to all other portions of this white paper, the following timeline is open to discussion and change.

December 30, 2010: The contents of this white paper with a one page summary are transmitted to Mr. John Fernandes, Dr. Jerry Trapnell and Dr. Andrew Policano.

January 10, 2011: As part of the discussion on the agenda item related to a recommendation to the membership on creating a new quality assurance product, consideration is given by the AACSB Board of Directors during their board meeting or planning session to opening a dialogue with ACBSP on what can be offered to determine if this is a viable option.

February: During the first meeting of the Blue Ribbon Committee on Accreditation Quality, the Committee or an appointed sub-committee agrees to review the ACBSP Standards and Criteria for comment back to ACBSP on a timeline that is mutually agreed upon.

February 25-26: An update and considerable time is devoted at the February meeting of the ACBSP Board of Directors, including specific action items and motions prepared in cooperation with AACSB.

April: The Report of the Executive Director in the Spring issue of *ACBSP Update* and possibly other officer columns mention and describe this work underway.

April 17-19: An update and considerable time is devoted at the April meeting of the ACBSP Baccalaureate/Graduate Degree Board of Commissioners, including specific action items and motions prepared in cooperation with AACSB.

April 28-30: ACBSP is willing to make staff and leadership available during the International Conference and Business Meeting in New York City for questions and discussion from the membership and leadership.

June 25: A presentation is scheduled with opportunities for discussion during meetings of the Baccalaureate/Graduate Degree Commission in Indianapolis. Additional items may be presented, including changes in the ACBSP

bylaws. AACSB representatives are invited to be in attendance.

July and August: Based on discussions and action items, work is begun in earnest on the legal agreement required to implement the endorsement. Informal discussions occur with the Council on Higher Education Accreditation to ensure the recognition status by CHEA is preserved for both organizations.

September through November: The details of what is being proposed are provided to ACBSP members during regional meetings of business deans associations affiliated with AACSB and at regional meetings of the ACBSP membership.

January and February 2012: The legal agreement is accepted by the respective Boards of Directors during regular or special called meetings, subject to membership approval of selected provisions. Membership approval actions are scheduled for April and June.

Conclusion. Endorsement of ACBSP accreditation is one of several options that should be explored during 2011 for AACSB to implement a global business accreditation strategy. This paper presents that compelling case.

Outcome. This white paper was presented to the AACSB Board of Directors for discussion at the January, 2011 Board meeting. In a letter from Dr. Andrew Policano, Chair, AACSB Board of Directors dated January 19, 2011 the response was "While we appreciate the thought and effort that you have put into the proposal, the Board believes that it is in AACSB's best interest to proceed separately in developing a strategy to advance quality management education worldwide. Governance, strategy and control are a few of the many challenges that cause the Board to decline ACBSP's offer."

Subsequently Mr. Viehland and Dr. Craven traveled to Tampa, FL in July, 2011 to discuss opportunities for alliance and/or partnership on a variety of other areas with John Fernandes, AACSB President, and Jerry Trapnell, AACSB Executive Vice President and Chief

Accreditation Officer. Neither Mr. Fernandes or Dr. Trapnell felt the time was right for an alliance or partnership. ACBSP continues to explore ways to partner toward high quality business program accreditation through its strategic planning efforts.

What Determines Student Performance in Principles of Economics Courses? A Case Study of Principles of Economics Students at a U.S. 2-Year College

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Abstract. This paper investigates the determinants of student success in introductory economics courses at 2-year colleges. A sample of 146 students enrolled in introductory macroeconomics and microeconomics courses were surveyed at Oklahoma City Community College (OCCC) in the Fall of 2008. Background as well as performance data were collected on the students in order to identify the most important contributing factors to student success on these courses. The research focused not only on the traditional variables found through prior research to influence student success, but also on unexplored variables such as class meeting arrangements and the type of students enrolled in these courses. Results show that math background and physical activity had no impact on student's performance, and neither did the class meeting time arrangement. However, the testing location and the total amount of study hours influenced student performance, and foreign/non-native English speaking students performed better than their domestic counterparts.

Keywords: Business education, principles of economics, student success, 2-year colleges

One of the main issues faced in higher education is how to assist students in their classroom performance. Students enrolled in introductory economics courses often struggle in those course. This struggle, sometimes attributed to the difficulty level of the subject matter, has always intrigued both faculty members and school administrators. Other factors such as the amount of study time allocated to these courses and aptitude have also been used to explain student success or lack thereof in these courses. While study time and aptitude are largely considered important and readily identifiable contributing factors to student classroom

performance, it may be useful to investigate other variables that may influence student success. This study aims to identify the factors that may explain student success or lack thereof in principles of economics at a 2-year higher education institution.

Community colleges serve as a meeting ground for students with a wide array of interests, educational, and socioeconomic backgrounds. Open enrollment policies in these institutions mean that the variability in the quality of students enrolled in the principle of economics course will be high. The determinants of success should therefore be expected to differ between 2-year and 4-year higher education institutions.

Although it could be argued that for the most part more study time may always be beneficial (until the point of negative returns is reached), there is no consensus regarding the other factors that may impact student performance in the classroom. This study focuses not only on the traditional variables found to influence classroom success, but also on unexplored variables such as class meeting arrangements (once, twice or three times a week) and the type of students (day-time versus evening students). It was not possible to collect information on students GPAs. Because our institution does not use the standardized tests as entrance exam requirement, this variable will be omitted from our study and math skills will be used as an indicator of students' natural ability.

Numerous authors have studied the factors that influence student success in principles of economics courses. Becker (1997) studied the difference in student performance in regards to their gender. In this study, it was found that grades are often lower in economics classes compared to grades in other college departments, and women have consistently performed worse than men. Some authors have researched the causes of low performances by women (Anderson, Benjamin and Fuss, 1994; Ballard and Johnson, 2005; Becker, 1997; Dynan and Rouse, 1997; Greene, 1997; Ziegert, 2000). McCarty, Pagdgham and Bennett (2006) found that gender was in fact a factor in student performance, a result that Borg and Shapiro disagreed with. In a study conducted in 1996, they found that gender was not a significant factor affecting student performance. They reached this conclusion by applying the Myers-Briggs Personality Type Indicator to assess students' performance, and found that students performed better when matched with professors with the same personality types.

Maloney & McCormick (1992) studied the impact of physical activity on students' performance and found that students who competed in intercollegiate athletics were more successful than students who did not. Other authors have focused their efforts on the impact of class size on student performance. While research by Arias and Walker (2004) found a significant negative influence of class size on student performance, other authors (Akerhielm, 1995; Siegfried & Kennedy, 1997; Raimondo, Esposito & Gershenberd, 1990; and Kirby & McElroy, 2003) determined that class size has no significant effect on student performance and learning. Studying the relationship between classroom attendance and grade, Kirby and McElroy (2003) found that attendance had a positive but diminishing marginal effect on students' grade. Similarly, Romer, 1993; Schmidt, 1983; Park and Kerr, 1990; Marburger, 2001; and McCarty, Pagdgham & Bennett, 2006 confirmed this positive and significant effect. Kirby and McElroy (2003) also studied the effect of concurrent employment on classroom performance and found that hours worked and travel time had a negative effect on student performance.

An additional set of researchers focused their attention on the effects of students' natural ability on their performance in introductory economics courses. Research results by Park and Kerr (1990) suggest that students' abilities have an influence on their performance, which may be stronger than attendance. Several others authors (Ballard and Johnson, 2005; Anderson et al., 1994; Jensen and Owen, 2001) found

that math skills are important determinants of student performance in economics.

In summary, even though there is no consensus as to which factors definitely impact student performance, the review of the existing literature suggest that the following variables can be considered the most important determinants of student performance: student ability, gender, physical activity, attendance, concurrent employment and commute distance (also known as travel time).

Methods. Data were collected from a convenience sample of students in macroeconomics and microeconomics course sections at Oklahoma City Community College (OCCC) in the Fall semester of 2008, using a self-administered questionnaire. OCCC enrollment nears 15,000 students of which 9,000 are full-time students. OCCC offers over fifty degree programs leading associate of art (AA), associate in Science (AS) and Associate in Applied Sciences (AAS). In addition, the college offers a number of certificate programs. The targeted classes sections covered the complete spectrum of courses offered. The targeted course sections offered a wide variety in terms of meeting times, section and student types, which represented the typical students' population at OCCC. For completeness, t-tests and chi-square tests were conducted on the sample relative to the OCCC population at-large and no significant differences were found. Tables 1, 2 and 3 provide demographic information on the students surveyed.

Table 1: *Descriptive Statistics on the Quantitative Variables Collected in the Study (N=146)*

Variable	N	Minimum	Maximum	Mean	Std. Dev
Age (Years)	146	18	63	23.5	6.95
Total Credit Hours Enrolled	144	3	32	11.8	4.0
Total Credit Hours Enrolled at OCCC	144	3	32	11.0	3.9
Total Credit Hours Completed	146	0	150	45.5	26.4
Business Credit Hours	127	0	64	12.1	12.2
Hours of Study (per week)	140	0	40	3.9	5.4
Test preparation hours/ test	137	0	24	3.7	4.0
Commuting Distance (miles)	141	1	50	15.3	9.7
Hours Worked per week	145	0	70	25.1	17.6
Exercise Hours per week	142	0	20	3.5	3.6
Attendance (%)	146	48	100	89.4	10.7
Overall Grade (%)	146	60.3	103.5	85.1	9.2

Table 2: *Descriptive Statistics on the Categorical Variables Collected in the Study (n=146)*

Variables		N	%
Class:	Macro	79	54.1
	Micro	65	44.5
	Dual	2	1.4
Class Time (Day Time)	Day	45	64.5
	Night	0	0
Meeting Frequency per week	Once	45	30.8
	Twice	75	51.4
	Three times	26	17.8
Gender	Male	71	48.6
	Female	75	51.4
Race	Hispanic	14	9.6
	American Indian/ Alaskan	10	6.8
	Asian	25	17.1
	Black/ African American	2	7.5
	Hawaiian/ Pacific Highlander	11	1.4
	White	84	57.5
Married		24	16.4
Single		122	83.6
Children		25	18.5
No Children		119	81.5
Domestic Student		128	87.7
Native English Speaker		116	79.5
Business Major		100	68.5
Classroom Testing		75	51.4
Proctor Testing (Test center)		71	48.6
Math Background	Algebra	117	80.1
	Calculus	62	42.5
Extracurricular activities*	Yes	124	84.7
	No	22	15.3
Intramurals*	Yes	7	4.8
	No	139	95.2
Degree Seeking*	Yes	133	93.0
	No	13	7.0

* Non-responses (2-4 n=142-144)

Table 3: Descriptive Statistics of the Variable Race

Race	N	Mean	Standard Deviation
Hispanic	14	83.571	11.9196
American Indian or Alaska Native	10	84.250	10.7932
Asian	25	86.656	9.2233
Black or African American	11	79.282	10.9935
Native Hawaiian/ Pacific Islander	2	80.300	14.5664
White	84	85.885	7.9604

Students were informed of the study at the beginning of class. The questionnaire was administered in the last 30 minutes of the class. Information related to the purpose of the study and directions as to how to complete the questionnaire were given. Participation was voluntary, but all the students solicited agreed to participate. A total of 146 completed surveys were returned, and while no surveys were rejected because of incomplete answers, there were some instances of non-responses to specific questions.

The survey instrument used investigated many variables that are either believed to contribute to

classroom success or were thought to do so. Some of the variables that were considered included age, sex, commuting distance, whether or not the students were business majors; math background (based on math classes completed), the number of credit hours completed, the number credit hours completed in the field of business, the number of hours worked per week and other such variables. During the preliminary analysis, some variables were excluded because there was insufficient variation in the responses to warrant any further consideration. Table 4 contains the definition of the variables used in the analysis.

Table 4: Description of Variables and Definition of Measurement

Variable	Definition of Measurement
Math Background	= 1 if completed College Algebra or Calculus; = 0 otherwise
Age	Measured in years
Sex	M = 1; F = 0
Married	1 = yes; 0 = no
Total Credit Hours Enrolled	Measures the number of credit hours enrolled for the semester
Disability	Whether or not they have a registered disability with student support services = 1 yes; = 0 no
Domestic	= 1 if Domestic; = 0 if not
Business Major	= 1 if major; = 0 if not
English First Language	= 1 if English is first language; = 0 if not
Total Credit ours Completed	Measures the total hours a student has finished overall
Bus Credit Hours Completed	Measures the total business credit hours completed
Hours of Study Week	Number of hours studied each week
Commute Distance	Distance student commutes to school
Hours Worked/ Week	Number of hours they work each week
Exercise Hours Per Week	Number of hours they exercise each week
Extracurricular	= 1 if participate in extracurriculars; = 0 otherwise
Degree Seeking	= 1 if seeking AAS/AA or have received degree previously; = 0 otherwise
Attendance (%)	The percentage of time a student attended classes
Race (White vs. Non-White)	= 1 if white; = 0 if non-white (all other groups combined)
Test Location	= 1 if in test center; = 0 if in class

Note: all quantitative variables were measured in whole numbers

In accordance with previous studies, the following seven hypotheses were made.

(1) Students with a larger quantitative reasoning background will perform better in economics/business courses. Jensen and Owen

(2001) found out that students that exhibited math skills performed better in introductory economics courses. This has been a long held idea since economics is essentially a hybrid class which strives to use mathematical and statistical tools in order to analyze societal behavior. We defined math

reasoning as having completed at least college algebra. We also suspected that math reasoning and study time jointly influenced overall course grade. It should be the case that a student with more math reasoning should be able to study less in a principles course.

(2) Total credit hours completed will have a positive effect on student success. It was postulated that the more college courses a student completes the higher his/her reasoning skills. The same applies to math background. The more math background the student has, the better his/her performance in principles of economics. We also thought that there should be an interaction between credit hours completed and study time with respect to student success in the same way as math background might also affect study time.

(3) 'Evening' or non-traditional students will perform worse in economics/business classes. Given the fact that many night students or non-traditional age students are working-class individuals, have family constraints, or are choosing to go back to school after a brief time away they should have less time to study. It is a common notion that they are more motivated inside the classroom and might therefore perform better, but this study intends to test this idea.

(4) There is no 'optimal' meeting time arrangement and structure for classes. Time arrangement here refers to the time of the day classes meet, whereas structure refers to the numbers of meeting days per week and weekends versus traditional weekday classes (i.e. fast-track/2-day versus 3-day meetings etc.) Classes that are at different time or have different structures should have an equal rate of success when it comes to classroom performance. Although students might clamor for earlier class times, it is a common notion that students don't do as well in these earlier classes.

(5) Students who perform some physical activity or actively participate in extracurricular activities should perform better in the classroom. This hypothesis will allow us to compare our finding with that of another study (Maloney & McCormick 1992), which found that students who competed in intercollegiate athletics were more successful than students who did not.

(6) The amount of study time and the overall number of credit hours completed by the student within the business curriculum is positively related to success in the course, although the earlier is a self-reported value. A different than expected result may indicate a lack of truthfulness from the students in their report

of the amount of study time they allocated to the course. If some students indicated a large amount of study time, which was not supported by their final course grade, these students could be overestimating or exaggerating study time.

(7) Testing location may have an impact on student performance. A number of instructors at our institution use the college's testing center as a proctor location to administer tests. While we believe using the testing center contributes to the learning process by giving students more latitude and flexibility in their assessment, many students have claimed that the testing center environment is not a convenient location for test taking. It would be interesting to compare the grades for students that are tested through the testing center to those that do not.

The survey participants were nearly all business majors (68.5%). However, there were enough non-business majors in our sample majors to warrant a valid comparison. Most of the variables were skewed in some fashion, but not enough to render the comparison difficult. Namely, the variable "participation in intramurals" was heavily skewed towards one direction. Only 4.8% of the surveyed students participated in intramurals.

In this study, the impact of the variables of interest on student performance in introductory economics was assessed in two ways. First, how certain characteristics and background variables affected student performance was analyzed, and second, two types of models were investigated in order to assess how the variables collected influenced student performance. Studying the effect of characteristics and background variables on course performance, t-tests were performed on course grade (in percentage form) with respect to each grouping variable when the variable was categorical. Some continuous variables were converted into dichotomous outcomes for the purposes of testing the difference between groups. In the case of credit hours enrolled, a cut point of 9 credit hours was used. Students enrolled in 9 credit hours or more were considered full-time students. Conversely, those students enrolled in less than 9 credit hours were considered part-time students. With regard to the total credit hours, students who had completed 60 credit hours or more (≥ 60) were considered upperclassman and underclassmen otherwise (< 60).

In analyzing the hours of study (per week), the cut point of 4 hours was used. Students studying less than 4 hours a week were considered 'low' for the course and values above 4 constituted 'high'.

Although this might seem like a loose value, the idea was that for each hour spent in class you should spend roughly 1.5-2 times more time out of class studying. In analyzing working hours, if a student worked 20 or more hours per week, the student was considered as working half-time. This value was a natural cut point for hypothesis testing purposes. In analyzing physical exercise, students were divided in two groups: those that were highly active versus those that were moderately to not active. The Healthier US definition of activity was adopted to define students that are highly active. According to this definition, an active individual is someone who exercises 30-60 minutes per day.¹ Finally, in analyzing attendance, a student with classroom attendance greater than 89.4% or more was considered a student with 'high' attendance rate. Given that our sample average classroom attendance was 89.4%, this figure seemed like a logical cut-point for measuring classroom attendance because the difference in class averages for students with above or below average attendance could be tested. This same notion was used with commuting distance with a cut point of 15 miles.

The same procedure was used when comparing class grades with categorical variables of different classes. When dealing with multi-level variables, a single-factor CRD ANOVA was performed. No post hoc multiple comparisons were needed since no differences in our treatments with race and number of class meetings per week were found. The test was run for number of class meetings per week which had values of 1, 2, and 3 as well as race, which had 6 designations. The results are listed below in the appendix. It should be noted that only "white" versus "non-white" variables were used in the regression analysis. Because of the high percentage of Caucasian students in our sample and the small number for each of the other races/ethnicities, it was more convenient to group the non-whites into one single group.

Two types of models were investigated in order to assess how the variables collected influenced student performance. A simple OLS regression analysis was performed on the grade each student received on the courses and called this model 1. We then included both interaction and higher order terms involving study hours per week, as it was hypothesized that study hours should not be linearly associated with

course grade (i.e. we would expect diminishing returns) and 'hours of study' should not be constant across students. 'Hours of study' was interacted with variables we assumed were associated with increased higher reasoning skills, which were 'math background' and total credit hours completed. An interaction between with hours of study and exercise was also performed in order to determine whether similar results could be obtained.

Results. Tables 5 and 6 show the summary statistics of the variables that were collected for this study. There were non-responses for some of the quantitative variables. Those are noted in the number of variables collected. Results show that Oklahoma City Community College does get an eclectic array of students with an average age falling into the 'typical' college ages range. Among the students surveyed, the average enrollment was 11.8 credit hours per semester. This result is in alignment with the average course load for traditional full-time students, and indicates that while many students work roughly 25 hours a week, they still seek degrees as full-time students. This fact, along with the commute distance to and from school could be the reasons why the study time per week appears to be lower than what might be expected from students in a typical sophomore level college course. Some other items of note are the categorical variables that were heavily skewed. Most of the students were single with no children and native English speakers.

The results also showed a lack of participation in intramurals or extracurricular activities. This result was somewhat expected, since it is a characteristic of a typical commuter college environment. It should also be noted that the higher class average of 85.1% could be attributed to three things. First, the data was collected only on students who completed the courses. Generally there is a high attrition rate in our courses, which was not included in our study. Secondly, many students who take the economics courses at the community college are doing so in order to obtain a certain grade that would allow them to transfer the course or get admitted into the program of their choice at their host institutions. The sample is certainly subject to a natural selection bias, since most students who complete the course are confident of the fact that their self-assigned performance objectives will be met at the end of the semester. Finally, given the highest score in the data is 103.5, there is extra credit that is being offered in the class, which skews the data upward.

Tables 5 and 6 below show the results of t-tests on variables. The number hours of study per week, total

¹ Executive Office of the President and the U.S. Department of Health and Human Services. HealthierUS.Gov: Physical Activity. Accessed April 22, 2009. <http://www.healthierus.gov/index.html>

number of credit hours completed, total number of credit hours completed at OCCC, the number of hours worked per week, and attendance had significant p-values. The signs in front of the test statistics for the total number of credit hours completed at OCCC and class attendance were opposite of what one might expect for those variables.

For the variable ‘attendance’, the negative sign indicates that most students with greater attendance actually achieved lower performances. It appears that students who performed well tended to decrease their attendance in the courses. This result also supports that reached by Park and Kerr (1990), who suggested that the effect of student ability on their performance may be stronger than the effect of attendance on the same. The results were not exactly unexpected for an open enrollment institution such as OCCC, where many students often focus on fewer classes because of work and consequently might miss more class meetings.

The number of hours worked per week produced the expected effect on the student performance. The less the students worked, the higher their performances. Evidence from previous studies supports this result (Kirby and McElroy, 2003). While one may think that a more stable schedule leads to the students being more focused, it could be postulated that most students study less as time becomes more and more

scarce. This probably translates into decreased classroom performance. The positive sign for the variable “part-time students” would suggest that students who took fewer classes may have had more time to focus on those classes, and thus performed better.

Table 6 shows that only one categorical variable, “being married”, is close to producing a statistically significant result with respect to its impact on student classroom performance. With a p-value of 0.123, and given the relatively small sample size of 146 students, this variable may turn out to be influential if a study is conducted on a larger population sample. Students with math background did not seem to perform any better than those without this background, as breaking students up into groups with higher and lower math background did not show any significant impact of this variable on the student performance. For the purpose of this study, students that had completed college algebra were considered proficient in math. Even when business calculus was used as math cut off proficiency level, the test statistic of -0.564 with a p-value of 0.574 was still statistically insignificant. Because of this, and since we normally expect the students entering our course to have completed college algebra (as per the official college suggested course sequence), we used this criteria consistently throughout the study.

Table 5: *t-test Statistics (p-values) for Continuous Variables*

Variables	t-stat	(p-value)
Age (<24 vs. > 24)	-0.526	(0.600)
Total CH Enrolled (p/t vs. f/t); *p/t [< 9hrs] & f/t [≥9hrs]	1.482	(0.140)
Total CH Enrolled at OCCC (p/t vs. f/t); **p/t [< 9hrs] & f/t [≥9hrs]	2.134	(0.035)**
Total Credit Hours Completed (< 60 vs. ≥ 60)	-1.976	(0.050)**
Business CH(< 9 vs. ≥ 9)	-0.167	(0.871)
Hrs of Study/Wk (< 4 vs. ≥ 4)	1.899*	(0.060)
Hrs of Study Before Test (< 4 vs. ≥ 4)	1.065	(0.291)
Commuting Distance (< 15 vs. ≥ 15)	1.087	(0.291)
Hours Worked (< 25 vs. ≥ 25)	2.453	(0.015)**
Exercise Hours Wk (< 3 vs. ≥ 3)	1.021	(0.309)
Attendance (%) (< 89.4 vs. ≥ 89.4)	-4.603***	(0.000)

*significant at < 0.10 ** significant at < 0.05 ***<0.001

Table 6: *t*-test Statistics (*p*-values) for Categorical Variables

Variables	t-stat	(p-value)
Class (Macro vs. Micro)	-1.131	(0.260)
Class Time (Day vs. Evening)	-0.255	(0.799)
Sex (Male vs. Female)	-0.570	(0.570)
Married (Y/N)	1.551	(0.123)
Children (Y/N)	0.595	(0.553)
Domestic Student (Y/N)	-0.132	(0.895)
English First Language (Y/N)	-0.250	(0.803)
Business Major (Y/N)	-0.548	(0.584)
Test Location (In-Class / Test Center)	0.105	(0.917)
Math Background (Y/N)	0.023	(0.981)
Notes on Test (Y/N)	-0.409	(0.683)
Race (White vs. Non-White)	-1.143	(0.256)
Extracurricular (Y/N)	0.817	(0.415)
Intramurals (Y/N)	0.646	(0.519)
Degree Seeking (Y/N)	-1.055	(0.293)

*significant at < 0.10 ** significant at < 0.05

The result of our regression analysis (Appendix, Tables 9 and 10) shows an incongruent pattern between credit hours completed and total credit hours of business courses completed. According to these results the total number of credit hours of business courses completed negatively impacts students' grades. This could be explained by the fact that students enrolled in these principle courses may have had to repeat other courses due to lack of success in them. Because data was not collected on this variable this explanation cannot be confirmed.

Other variables such as disability, test location, and whether or not the students were a native English speaker were significant. Having a disability seemed to contribute to a low classroom performance. However, when a simple t-test was performed on 'disability' while excluding all other variables, it turned out not to be significant. The same could be said for test location. It could be possible that an interaction between these variables and others lead to the reported result. However, this hypothesis was not tested. Being a native English speaker also seemed to hinder student performance. So did being a domestic student. The regression coefficient for this variable was negative. Native English speakers and domestic students could be spending less time reading their textbooks than non-domestics and non-native speakers. The latter group may be spending more time reading their textbook, which ultimately pays off in terms of their performance on the course.

The stability of a married life seems to positively correlate with student's performance, since our results showed that this variable was significant. Other variables such as total credit hours completed, commuting distance, and work hours per week were

negatively correlated with students' performance as expected. Students' performance rises as they complete more credit hours. This result confirms that higher reasoning skills or better study skills are developed as the students accumulate more college credits, which ultimately translate into better performance. It also adds credibility to the notion that student's ability positively impacts classroom performance. In contrast, the longer the commute distance and the higher the number of hours worked per week, the lower the student's performance. The notion that working adults might be better students is not supported by our results.

Another interesting result of our study was the impact of the testing location on students' performance. In our sample, students that used the testing center produced a lower performance than those that did not. While the sample size was too small to draw any meaningful conclusion from this result, students have often reported suffering more from test anxiety when using the test center, compared to testing in the classroom. The non-linear version of the variable "study time" turned out to be significant while the original variable's coefficient in the linear model did not. The non-linear model seemed to confirm two facts one might expect with study time. The positive, but less than 1 value indicated that students surveyed had not reached the optimal amount of study time, and were still experiencing increasing returns to the amount they invested in studying. This fact coupled with our below average study time a week, only 3.9 hrs on average, sheds light on the fact that the student understanding of the material would increase if they studied more.

Conclusion. This study was an attempt to identify the factors that may influence student success or lack thereof in principles of economics at a 2-year higher education institution. No specific model as to how these variables may translate into greater or lesser success is proposed. The study merely focused on co-relationship between proposed influential variables and student performance. The research focused not only on the traditional variables found to influence student success, but also on unexplored variables such as class meeting arrangements and the type of students enrolled in these courses.

The results show that with respect to hypothesis 1 and 2, the total amount of credit hours completed by the student prior to enrolling in an introductory economics course seemed to affect student's performance positively, while increased work hours tended to decrease classroom performance. Testing environment (or location) also turned out to be significant. As mentioned previously, no absolute model is proposed as to how these variables may affect student success on the courses. Students who have been in college longer seemed to do better and those that had greater obligations from work outside of class performed at lower level compared to students that had no such obligations.

In regard to our other hypotheses, the results did not support the notion that the variable "math background" influences classroom performance, as past studies from several other authors (Ballard and Johnson, 2005; Anderson et al., 1994; Jensen and Owen, 2001) had suggested. This would lend credibility to the idea that students' overall ability is more important than math skills alone. Although math ability (or reasoning) might be considered a proxy for student natural ability, it seems clear that it is possible for students to develop this capability in other subjects. The number of class sessions per week and physical exercise did not seem to influence student performance, which means that there are no significant differences between the performances of students in classes that meet one night per week versus that of students in classes that meet more frequently. The result on physical exercise contradicts Maloney and McCormick (1992) who found that students competing in intercollegiate athletics were more successful. This result may not be very meaningful as OCCC does not compete in collegiate athletics and the student data on exercise were self-reported.

Increased number of credit hours in business courses completed negatively impacted students' performances. This unexpected result possibly

indicates that either the completed courses might have been repeated or that most students completed relatively easy courses prior to enrolling in principles of economics, and were generally shocked by their level of difficulty.

This study was a preliminary attempt to investigate the determinant of success in principles of economics at 2-year colleges. Overall, the study was helpful in providing answers to some institutional questions regarding areas needing improvement in order to increase students' measured aptitude and reduced classroom success rates. The specific model as to how our dependent variables influenced student performance was not the purpose of the study.

The study was focused on finding variables with the greatest co-relationship with a measured student outcome, namely actual student grade achieved on the course. By using arguably the single most important measure of student performance, we were able to achieve a greater understanding of the variables that might directly influence student performance in our classrooms, or might approximate this influence. To achieve a deeper understanding of the factors that were uncovered in this paper, more research needs to be conducted to identify specific mechanisms as to how these variables might influence student performance of economics courses. Replication studies at other community colleges may help validate that such studies are warranted.

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Appendix

Table 7: ANOVA Table for Classroom Success by Race

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	570.597	5	114.119	1.375	0.237
Within Groups	11617.421	140	82.982	--	--
Total	12188.018	145	--	--	--

Table 7 shows that there is no significant mean difference between students of different races. Although we found different results when grouping the variable dichotomously in the regression, we performed a follow up in an ANOVA treating each group separately, and found no significant difference based on race. Larger samples from non-white groups could have helped produce more accurate results, as it is difficult to make an accurate comparison when

our data does not represent a good cross section of all different students' ethnic groups. This would amplify any differences that may be present in the student population surveyed if there was a difference in any of our other measured variables such as a disparate level in total credit hours completed. Below, we also see that the number of class meetings per week turned out to be insignificant.

Table 8: ANOVA Table for Classroom Success by Number of Class Meetings per week

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	80.729	2	40.365	1.153	0.322
Within Groups	12107.289	143	84.666	--	--
Total	12188.018	145	--	--	--

Table 9: *Regression Results on Overall Grade (%)*

Variable	Model 1 Coefficients	(p-value)	Model 2 Coefficients	(p-value)
(Constant)	12.634 ***	(0.001)	13.146***	(0.002)
Math Background	-0.322	(0.333)	-0.030	(0.970)
Age	-.010	(0.596)	0.005	(0.804)
Sex	-0.265	(0.229)	-0.276	(0.219)
Married	0.658*	(0.062)	0.670*	(0.057)
Total Credit Hours Enrolled	0.020	(0.586)	0.004	(0.928)
Total Credit Hours Enrolled at OCCC	-0.433	(0.287)	-0.207	(0.616)
Disability	-3.251***	(0.003)	-3.563***	(0.005)
Domestic	-1.04*	(0.066)	-0.871	(0.219)
Business Major	0.555*	(0.094)	0.760**	(0.033)
English First Language	-1.227***	(0.012)	-1.206**	(0.026)
Total Credit hours Completed	0.014***	(0.013)	0.018**	(0.037)
Business Credit Hours Completed	-.0019**	(0.031)	-0.017*	(0.060)
Hours of Study per Week	-0.018	(0.663)	-0.004	(0.988)
Commute Distance	-0.023*	(0.052)	-0.021*	(0.075)
Hours Worked per Week	-0.022**	(0.016)	-0.028***	(0.003)
Exercise Hours per Week	-0.034	(0.311)	-0.051	(0.316)
R ² -Adj	0.318		0.363	

*significant at < 0.10 ** significant at < 0.05 *** < 0.01

Table 10: *Regression Results on Overall Grade (%)*

Variable	Model 1 Coefficients	(p-value)	Model 2 Coefficients	(p-value)
Extracurricular Activities	0.155	(0.624)	0.241	(0.446)
Degree Seeking	0.102	(0.923)	-0.097	(0.821)
Attendance (%)	0.005	(0.633)	0.006	(0.565)
Race (White vs. Non-White)	0.561**	(0.046)	0.530*	(0.058)
Test Location	-3.523***	(0.012)	-4.016***	(0.005)
(Hours of Study per Week) ²	-		0.011*	(0.10)
Math background* Hours of Study	-		-0.179	(0.529)
Total Credit Hours* Hours of Study	-		0.004	(0.565)
Exercise* Hours of Study	-		-0.002	(0.523)
R ² -Adj	0.318		0.363	

*significant at < 0.10 ** significant at < 0.05 *** < 0.01

The Relationship Between Leadership Style and Team Dynamics

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Abstract. Organizations use many variants of teams in their pursuit of achieving organizational goals. Some teams reflect traditional team-structure models as reflected in functional work-unit teams that help to provide the ongoing, day-to-day work of the organization. Other team models, designed to respond to immediate, specific needs of the organization, have different team characteristics in that they are often small in size, are fast forming, and are short-duration in their life span. These teams include committees, task forces, and project or problem-solving teams. This quantitative study, using small, fast forming, short-duration teams, examined the relationship between leadership behaviors and level of group cohesion and team dynamics including follower's level of extra effort, level of satisfaction, and perception of leadership effectiveness among 85 university administration and faculty members that performed onsite evaluations on behalf of an accrediting body (ACBSP) as part of the accreditation process. This study used the *MLQ (Form-5x short)* questionnaire to measure transformational and transactional leadership styles, perception of leadership effectiveness, and member satisfaction with leader; the ten item *Classroom Cohesion Questionnaire* to measure levels of perceived group cohesion; and the five item *Group Satisfaction Questionnaire* to measure levels of satisfaction with the group. Spearman's correlation and *t*-tests determined positive, significant levels of relationship between the level of leader's transformational and contingent reward behaviors and the group dynamic elements of group cohesion, member satisfaction, levels of member's extra effort, and member's perception of leader's effectiveness.

Key words: leadership, team dynamics, group cohesion, extra effort, member satisfaction, leader effectiveness.

Introduction. Organizations create and utilize small, fast forming, short-duration teams to achieve organizational goals for various reasons (Devine, Clayton, Philips, Dunford, & Melner,

1999; Marks, Mathieu, & Zaccaro, 2001). These teams are often created using existing organizational members and provide benefits including access to perspective members, organization specific knowledge of members, and the speed that internal teams can be assembled. Team membership can be designed to capitalize on discipline specific skill sets and organizational knowledge to address issues from multi-level, multi-functional perspectives. Types of teams include management teams, cross-functional teams, self-directed teams, and project or problem-solving teams (Ilgen, 1999; Summers, 2011). Utilizing teams allow for common benefits in the form of knowledge sharing, identification of problems and opportunities, developing a comprehensive understanding of roles in the overall process, and alignment of work goals with those of the organization (Dean & Bowen, 1994).

Team dynamics has been describe by Cartwright and Zander (1968) as a “field of inquiry dedicated to advancing knowledge about the nature of groups, their laws of development, and their interrelations with individuals, other groups and larger institutions”(p. 7). Researchers have delved into such team dynamic topics including advantages and disadvantages of teams, models of team effectiveness, team design elements, and team processes (Forrester & Drexler, 1999; Marks, Mathieu, & Zaccaro, 2001; West, Borrill, & Unsworth, 1998). While much of this work has found significant findings and has developed a base of knowledge of team dynamics, the use of small, fast forming, short-duration teams introduces an application of teams that may have different dynamics than other teams with different characteristics. As Ancona, Goodman, Lawrence and Tushman (2001) suggest, “adopting a temporal lens provides a new and powerful way to view organizational phenomena” (p. 660). The present study utilized small, fast forming, short-duration teams to advance the research on team dynamics in several ways.

First, this study responds to two distinct calls for further research. This study responds to the call

by Burke et al. (2006) that “research is needed to investigate the relationships between leadership and alternative team performance outcomes such as emergent affective states (e.g. viability, cohesion, satisfaction)...” (p. 301). This study also responds to the Bell and Kozlowski (2010) call for further research in the area team leadership; responding to their words, “a variety of leader approaches, such as transformational and transactional leadership, have received consistent research support, although there is a need to extend theory and research in the area to the team context” (p. 958).

Second, this study addresses elements of team dynamics from the perspective of small, fast forming, short-duration teams. The study gathered data from *Accreditation Council for Business School and Programs* (ACBSP) accreditation teams used for on-site evaluation of colleges and universities. These teams have very specific characteristics including the nature and levels of education, the small number of team membership, and the very short duration of the life of the team. It is through the approach of such specific, small, fast forming, short duration teams that this study adds to the body of knowledge of team dynamics, specifically the relationship between leadership style and group cohesion.

Theory and hypothesis development. Figure 1 depicts the research design model demonstrating the relationship between perceived leadership style and group cohesion.

Research Design. In this section, the rationale underlying the model development and theoretical arguments supporting the hypothesized relationships is developed. This section begins by discussing teams, especially the concept of leadership in regard to teams. Next, the concept of cohesion is discussed and several hypotheses describing the relationships between perceived leadership style and group dynamics (including cohesion) are identified.

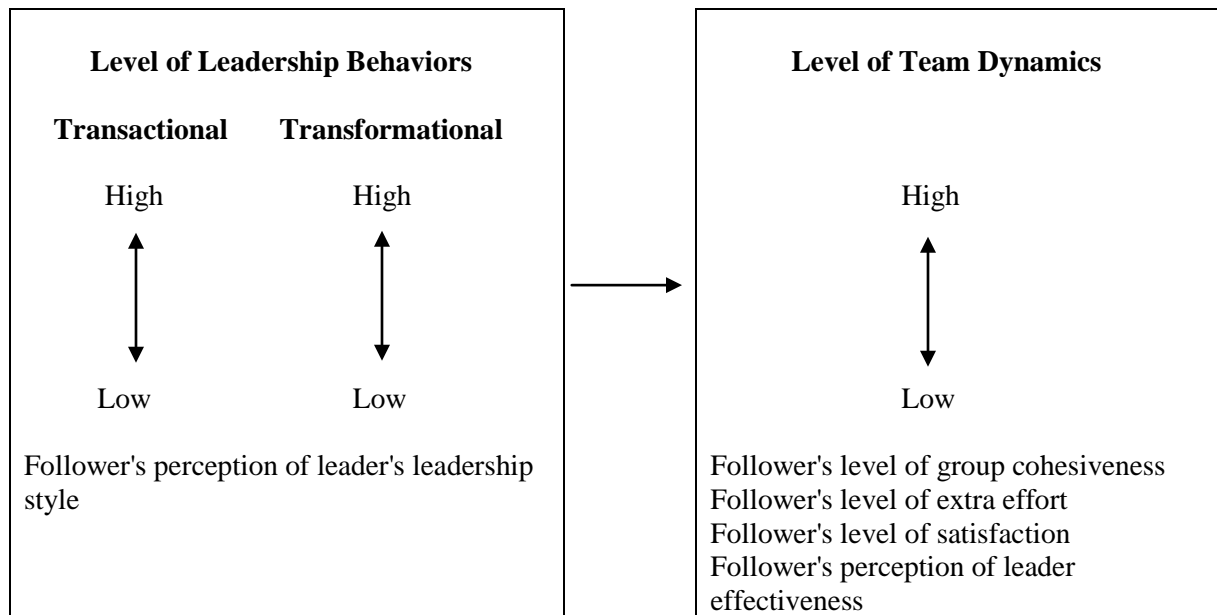


Figure 1. Research Design

2.1. Teams. Organizations continue to use teams as an approach to achieve organizational goals. Teams are often constructed using a conventional structure with both leader and individual contributor (follower) roles. Team membership within organizations can take many forms. Frequently, individuals are formally assigned membership to their primary work group and maintain that membership for an extended period of time, perhaps their entire stay at that organization. Alternatively, individuals may self-select membership into informal groups within the organization and maintain membership more fluidly.

Organizations may use other types of teams that are more specialized and have shorter life spans. These types of teams, often in the form of committees, task forces, advisory groups, etc., have several distinctive characteristics. They are small, fast forming teams and often need to perform immediately without the luxury of time to naturally progress through the Tuckman (1965) team development sequence.

As more elements are considered in regard to the concept of 'team' (membership assignment, length of member assignment, life-span of team, size of team, type of team, etc.), it is helpful to use a definition of *team* to help guide

discussions. Salas, Dickenson, Converse, and Tannenbaum (1992) provided a good working definition of a team as: *a distinguishable set of two or more people who interact dynamically, interdependently, and adaptively toward a common and valued goal/objective/mission, who have been assigned specific roles or functions to perform, and who have a limited life-span of membership* (p. 4).

2.2. Team leadership. One team element that continues to be widely studied is that of team leadership. Most current definitions of leadership include both leaders and followers with the concept that leadership is a process whereby leaders influence followers' thoughts and/or behaviors (Northouse, 2007; Yukl, 2002). Burke, et al. (2006), in their meta-analysis of leadership behaviors and conditions enabling team performance, noted that researchers have taken several approaches to studying leadership effectiveness. One approach addresses the *functions* of team leadership, including 1) information search and structuring, 2) information use in problem solving, 3) managing personnel resources, and 4) managing material resources (Burke, et al., 1996; Fleishman, et al., 1991). Another track of team leadership research takes a more *conditional* course. Using this thought, leaders are responsible for *ensuring*

conditions enabling team performance including team task, clear boundaries, specified authority, challenging and clear directions linked to consequences, an enabling structure, and a level of expert coaching (Hackman, 2002; Burke, et al.; 2006).

Using a meta-analytic construct comprised of team leadership functions, conditions, and behaviors enabling team performance, Burke, et al. (2006) determined relationships between leadership behaviors and behaviorally-based team outcomes (perceived team effectiveness, team productivity, team learning). In noting the limitations of their meta-analysis, they issued a call for future research through their wording “research is needed to investigate the relationships between leadership and alternative team performance outcomes such as emergent affective states (e.g. viability, cohesion, satisfaction)...” (p. 301).

Burns (1978) contributed to the relational perspective of leadership in his view that “leaders engage with followers on the basis of shared motives and values and goals” (p. 36). Team leaders’ engaging behaviors can be viewed (and measured) through the perspective of *transactional* and *transformational* styles (Burns, 1978; Bass, 1985; Bass & Avolio, 2004). Transactional leadership behaviors engage followers using *material exchanges*, and through the building of trust, enable transformational leadership behaviors based on *social exchanges*. Transactional leadership demonstrates a form of material exchange relationship that focuses on meeting each member’s own self-interest (Bass, 1985). Leaders using a transactional style “work toward recognizing the roles and tasks required for associates to reach desired outcomes” (Bass & Avolio, 2004, p. 21) and help to clarify expectations for follower’s effort and achievement in a *quid-pro-quo* approach in which the leader defines both the expected behavior and contingent reward (Bass). Transformational leadership, representing more of a form of *social exchange relationships*, challenges followers to assess higher level values and behaviors (Burns, 1978). Bass argues that transactional and transformational

leadership styles are separate, complimentary concepts and carries this argument even further with the claim that the best leaders are both transactional and transformational in style (Bass, 1985, 1995, 1999). Bass (1998) suggests it is transactional leadership, through honoring commitments of contingent rewards, creates trust, dependability, and perceptions of consistency, which in turn form the basis of transformational leadership. Bell and Kozlowski (2010) issued a call for further research in the area of team leadership in their words “A variety of leader approaches, such as transformational and transactional leadership, have received consistent research support, although there is a need to extend theory and research in the area to the team context” (p. 958).

2.3. Group cohesion. Cohesiveness may be defined in a general sense as “the resultant of all forces acting on all members in the group” (Cartwright, 1968, p. 91). Modern definitions and constructs measuring group cohesion include, to varying degrees, the components of *interpersonal attraction* to the members of the group, *task commitment*, and *group pride* (Beal, Cohen, Burke, & McLendon, 2003; McShane & Von Glinow, 2010, Mullen & Cooper, 1994). The concept of group cohesion has been studied at both the individual and group level. At the individual level, group cohesiveness tends to act as a controlling factor, influencing individual behaviors to adhere to group norms (Soo & Won, 2009). At the group level, cohesiveness can help to focus the members toward synergistic interactions influencing performance (Barrick et al., 1998).

Team performance, as measured by *outcomes*, has been linked to levels of group cohesiveness. This perspective can be clouded by issues including 1) differing methods (both qualitative and quantitative) of defining and measuring performance outcomes and 2) defining who are the responsible parties (supervisors, self-reporting, etc.) for determining and reporting performance outcomes. Several meta-analyses have confirmed a significant, positive cohesion-performance relationship. Oliver (1988) found, in an early meta-analysis using 14 research

studies, a positive weighted mean correlation ($r = .320$) between group cohesion and group performance. Evans and Dion (1991), using 16 studies, determined a positive correlation ($r = .419$) between group cohesion and group performance. Mullen and Copper (1994), using 49 studies of groups ranging in size from 3 to 20 in their meta-analysis, found a positive mean correlation ($r = .252$) between group cohesion and performance. They further determined that the cohesion-performance relationship was stronger in smaller groups than in larger groups, with “the strongest effects were observed in sport teams, followed by military groups, non-military groups, with the weakest cohesion-performance effect in artificial groups” (p. 24). The group sizes ranged from 3 to 20 members and performance was operationalized by achievement of an objective indicator. Their analysis demonstrated a significant, negative correlation ($r = -.253$) between group size and the level of cohesiveness-performance effect.

Group performance can also be conceptualized as a *behavior* as well as an outcome. Beal, et al. (2003), conducting a meta-analysis over 64 studies, considered performance as both behavior and outcomes in their analysis. Their findings included the mean correlation for performance *behaviors* ($r = .301$) was higher than the mean correlation for performance *outcomes* ($r = .168$). In looking at all of their 64 studies combined (disregarding the distinction between the conceptualization differences in *outcomes*), they found that “our analysis indicated that the three components of cohesion each correlate meaningfully with performance criteria” (p. 997): interpersonal attraction ($r = .199$), group pride ($r = .261$), task commitment (.278).

Group cohesion has been found to be positively related to conformity to team norms of performance standards (Gammage, Carron, & Estabrooks, 2001; Prapavessis and Carron (1997). Given that “performance behaviors are causally antecedent to performance outcomes” (Beal, et al., 2003, p. 998), especially outcomes associated with group processes and workflow, it drives the necessity to more fully understand the relationship between leadership styles and

group cohesion. These components, “more strongly related to what team members do (i.e. behavior) than to team outcomes” (Kozlowski & Ilgen, p. 89, 2006), seemingly allow cohesion to be influenced by the team leader’s behavior.

In light of the leadership role of ‘influencing the thoughts and behaviors of others’ (Northouse, 2007; Yukl, 2002), and in response to the call from Burke et al. (2006) for further research into the relationship between leadership and cohesion, in response to the Bell and Kozlowski (2010) call for further research extending transformational and transactional approaches to the team context, and the organizational relevance of the Beal et al. (2003) thought that “performance behaviors are causally antecedent to performance outcomes” (p. 998), this study proposes the following hypotheses.

- H₁: There is a relationship between group members’ perceptions of transformational leadership behavior and level of group cohesion
- H₂: There is a relationship between group members’ perceptions of contingent reward leadership behavior and level of group cohesion
- H₃: There is a relationship between group members’ perceptions of management by exception – active leadership behavior and level of group cohesion
- H₄: There is a relationship between group members’ perceptions of management by exception – passive leadership behavior and level of group cohesion
- H₅: There is a relationship between group cohesion and extra effort reported by group members
- H₆: There is a relationship between group cohesion and perception of leadership effectiveness
- H₇: There is a relationship between group cohesion and member satisfaction
- H₈: There is a relationship between group cohesion and satisfaction with the group leader

3.0 Method.

3.1. *Participants.* The participants in this study were college and university professors and

administrative staff. All participants were employed by organizations that were accredited by the same accreditation body (ACBSP). Some employing organizations were community colleges with a focus on providing education aimed toward the first two years of higher education, others were universities providing bachelors, masters, and doctoral degrees.

All participants were members of small, fast forming, short-duration teams that performed onsite evaluations on behalf of the accrediting body as part of the accreditation process. The teams were two to four members in size, and performed together for five to ten days. Part of the team experience was during the onsite evaluation and part was in team meeting before and after the onsite evaluation.

3.2. *Procedure.* Invitations to participate were sent to each team member that was not acting as a team leader. The invitations were sent after the team project was completed. Invitations were

sent via e-mail outlining the details of the research project, voluntary participation, and an assurance of confidentiality. Each invitation e-mail included a link to an online survey service that hosted a questionnaire covering participant demographics, perceived leadership style of the team leader, and team dynamic questions including level of group cohesion. The survey data was compiled by the online hosting service and reports were available for download by the researchers. The reports contained only the answers to the questionnaire and did not include any individual specific information that could be used to link any answers to any specific participant.

Email invitations were sent to 182 accreditation site evaluators. Eighty-seven invitees participated in the study, resulting in eighty-five usable surveys, for a usable response rate of .467. Details of the demographic information collected are provided below.

<u>Respondent's Gender:</u>	<u>Leader's Gender:</u>	<u>Age:</u>
62% male 38% female	68% male 32% female	Younger than 40 - 1% 40-49 - 19% 50-59 - 44% 60-69 - 33% 70 or Older - 3%
<u>Highest Degree Earned:</u>	<u>Previous Experience on Accreditation Site Visit:</u>	<u>Previous Experience with Group Leader:</u>
Bachelor – 1% Master – 23% Doctoral – 76%	Yes – 84% No – 16%	Yes – 25% No – 75%

Figure 2. *Demographics*

3.3 Measures

3.3.1 *Leadership Style.* This study used the *MLQ (Form-5x short)* questionnaire developed by Bass and Avolio (2004) to measure transformational and transactional leadership styles, perception of leadership effectiveness, and member satisfaction with leader. Responses to the items used a 5-point scale that ranged from 1 (not at all) to 5 (frequently, if not always). The responder also had the opportunity

to elect to choose 0 (unsure) for each question as well. The three dimensions within transactional leadership methods are contingent reward, management by exception – active and management by exception – passive. The *contingent reward* dimension is the degree that leaders establish transactional exchanges with followers, and the *management by exception* dimensions is the degree that leaders take corrective action in response to the results of the leader-follower transactions. *Management by*

exception-active leaders monitor followers behavior, anticipate problems, and take corrective actions before problems become serious, and *management by exception – passive* leaders monitor results and take corrective actions after problems have occurred (Bass & Avolio, 1999; 2004; Judge & Piccolo, 2004).

Bass and Avolio (1999, 2004) identified several leadership behaviors contributing to transformational leadership. *Charisma or idealized influence* describes the degree that leaders' behaviors (convictions, positions, emotional appeals) create a common identity within the follower with the leader. *Inspirational motivation* describes the degree that the leader is able to describe a vision that is appealing and provides meaning to the follower. *Intellectual stimulation* describes the degree that the leader is able to stimulate thought and creativity within the follower. *Individualized consideration* describes the degree that the leader addresses the needs of the follower (Bass & Avolio, 2004).

Correlational analysis was conducted to investigate the relationship between the between group members' perceptions of transformational / transactional leadership behaviors and levels of group dynamics including cohesion, extra effort, perception of leadership effectiveness, member satisfaction with the group, and member satisfaction with the group leader. The results of the correlational analysis are shown in Table 2. Bass and Riggio (2006) indicated that researchers frequently combine all the subscales of transformational leadership, with all the scores "summed to create a total score on transformational leadership" (p. 25). They acknowledged this is an acceptable practice, given the intercorrelations among the subscales. This methodology (combining the subscales and summing the scores) was utilized to compute a composite score for the group members' perceptions of transformational leadership behavior to be used for testing H_{01} . Bass and Riggio (2006) caution that "because the transactional factors tend to be more independent of each other, combining them into a single composite score is a questionable practice" (p. 25). The methodology of maintaining the separate scores for the

transactional subscales (contingent reward, management-by-exception-active, and management-by-exception-passive) was used for testing H_{02} , H_{03} , and H_{04} .

3.3.2 Group cohesion. This study used the ten item *Classroom Cohesion Questionnaire* developed by Rosenfeld and Gilbert (1989) to measure the individual levels of perceived group cohesion. Responses to the items used a seven-point scale that ranged from 1 (no sense of agreement) to 7 (strong sense of agreement). Sample items included "If I were to participate in another group like this one, I would want it to include people who are very similar to the ones in this group", and "Compared to other groups like mine, members of my group worked together well".

3.3.3 Extra effort. This study used three items within the *MLQ (Form-5x short)* to measure the individual levels of extra effort. Responses to the items used a 5-point scale that ranged from 1 (not at all) to 5 (frequently, if not always). The responder also had the opportunity to elect to choose 0 (unsure) for each question as well. Sample items included "Gets me to do more than I expected to do", and "Heightens my desire to succeed".

3.3.4 Perception of Leader Effectiveness. This study used four items within the *MLQ (Form-5x short)* to measure the individual levels of perception of leader effectiveness. Responses to the items used a 5-point scale that ranged from 1 (not at all) to 5 (frequently, if not always). The responder also had the opportunity to elect to choose 0 (unsure) for each question as well. Sample items included "Is effective in meeting my job-related needs", and "Is effective in meeting organizational requirements".

3.3.5 Member Satisfaction with Group. This study used the five item *Group Satisfaction Questionnaire* developed by Rockman and Northcraft (2010) to measure the individual levels of satisfaction with the group. Responses to the items used a seven-point scale that ranged from 1 (no sense of agreement) to 7 (strong sense of agreement). Sample items included "I felt our group effectively coordinated to

complete the exercise”, and “I am satisfied with how my fellow group members and I worked together on the exercise”.

3.3.6 Satisfaction with Group Leader. This study used two items within the *MLQ (Form-5x short)* to measure the individual levels of member satisfaction with the leader. Responses to the items used a 5-point scale that ranged from 1 (not at all) to 5 (frequently, if not always). The responder also had the opportunity to elect to choose 0 (unsure) for each question as well. Sample items included “Uses methods of leadership that are satisfying”, and “Works with me in a satisfactory way”.

3.4 Data analysis. Responses from two respondents were excluded due to significant missing data, resulting in a total of eighty-five respondents. Mean substitution was used on all remaining missing data. Data was analyzed for outlier, and the means and standard deviations of each of the variables were calculated. Table 1 below provides this information along with the measures of reliability for each variable.

Table 1: Preliminary Data Analysis

	Mean	Standard Deviation	Cronbach's Alpha
Leadership Behaviors			
Transformational	3.144	.658	.911
Contingent Rewards	3.357	.884	.726
MBE-Active	1.872	1.399	.679
MBE-Passive	1.009	1.221	.579
Team Dynamics			
Cohesion	6.736	1.064	.918
Extra Effort	3.609	1.102	.804
Member Satisfaction	5.923	2.047	.864
Leader Effectiveness	3.963	.680	.783

4.0 Results. Based on the variables described above, a correlation analysis was conducted to examine the nature of the hypothesized relationships. The results of two-tailed Spearman's correlation analysis are provided in the Table 2 below.

Table 2. Correlation Analysis

	Transformational Leadership	Contingent Rewards	MBE-Active	MBE-Passive	Group Cohesion	Extra Effort	Member Satisfaction	Leader Effectiveness
Transformational Leadership	1	.803**	.188	-.007	.292**	.676**	.361**	.726**
Contingent Rewards	.803**	1	.070	-.076	.318**	.672**	.382**	.658**
MBE-Active	.188	.070	1	.358**	-.072	.147	-.017	.111
MBE-Passive	-.007	-.076	.358**	1	-.045	.076	-.145	-.107
Group Cohesion	.292**	.318**	-.072	-.045	1	.322**	.754**	.501**
Extra Effort	.676**	.672**	.147	.076	.322**	1	.214*	.718**
Member Satisfaction	.361**	.382**	-.017	-.145	.754**	.214*	1	.523**
Leader Effectiveness	.726**	.658**	.111	-.107	.501**	.718**	.523**	1

** Correlation is significant at the .01 level (2-tailed)

* Correlation is significant at the .05 level (2-tailed)

Six of the eight hypotheses were supported by these results. Hypothesis one suggested a relationship between perceptions of transformational leadership behaviors and group cohesion. This relationship was significant to the

.01 level, although not as strong a relationship as was found in the second hypothesized relationship, that between perceptions of contingent reward behaviors and group cohesion. Hypotheses three and four predicted a

relationship between management by exception in its active and passive forms and group cohesion; neither was strong enough to be statistically significant.

The three hypotheses involving a relationship between group cohesion and performance outcomes were also fully supported. First, hypothesis five suggested a relationship between cohesion and extra effort exerted by the group members. The sixth hypothesis predicted a relationship between cohesion and member satisfaction with the group, the seventh between cohesion and perceptions of the leader's effectiveness, and the eighth between cohesion and satisfaction with the group leader. All three of these relationships were positive and significant to the .01 level.

Other significant findings, although not included in the original hypotheses, include positive, significant relationships between the level of leader's transformational and contingent reward behaviors and the group dynamic elements of member satisfaction, levels of member's extra effort, and member's perception of leader's effectiveness. All of these relationships were significant to the .01 level and were all distinctly stronger than the relationships between leadership style and group cohesion (H₁, H₂, H₃, H₄).

5.0 Discussion.

5.1 Conclusions. This study examined the relationship between an independent variable (follower's perception of a leader's leadership style) and a dependent variable (group cohesion). Further, the study examined the relationship between both leadership style and group cohesion and three outcome measures (extra effort, perception of leader effectiveness and member satisfaction).

The study sought to address a gap in the literature related to group dynamics, specifically researching the relationship between leadership style, group cohesion and performance outcomes through a temporal lens. More and more, organizations seek to leverage the capabilities of key partners to respond to specific and time-sensitive opportunities or threats. This type of

temporary team activity is seen in academic settings, as well as in for-profit and non-profit organizations.

This study focused on temporary teams used to evaluate business schools for accreditation purposes. However, temporary teams are also utilized by relief organizations responding to disasters (O'Brien, 2008), product innovation teams (van Eijnatten & Simonse, 1999), accounting and finance organizations incorporating temporary employees in project teams (Messmer, 2006), collaborative teacher learning and development (Meirink, Imants, Meijer, & Verloop, 2010) and software development and technology firms (Piccoli and Ives, 2003). In each of these cases, teams of individuals are formed quickly to respond to an opportunity or threat, work together intensely for a short period of time and then disband. In many of the cases, those involved will have had little or no contact with each other prior to the team forming and might not work together again in the future.

In these situations, the team leader takes on an important and challenging role. He or she must provide the necessary vision and direction, motivate and guide team members and accomplish the goals of the team with little time to foster cooperation or deal with internal conflicts. Research has shown that leadership style plays a role in the formation of group cohesion (Hargis, Watt & Piotrowski, 2011). Therefore, this study sought to discover what leadership style was most closely related to group cohesion in these small, fast forming, short-duration teams. Further, research has shown that group cohesion plays an important role in group performance (Barrick et al., 1998; Evans and Dion, 1991; Oliver, 1988). This study also sought to examine the relationship between group cohesion and three performance outcomes in fast forming teams.

Results of this study indicate that a relationship does exist between leadership style and group cohesion. Transformational leadership and the contingent rewards dimension of transactional leadership are both positively and significantly related to group cohesion. This is in contrast to a

lack of relationship between group cohesion and management-by-exception behaviors in both active and passive forms. Leaders in small, fast forming, short-duration teams must take a proactive role in forming and leading their teams. In these situations, this study demonstrates the use of both transformational leadership and contingent reward behaviors provide the best means of developing group cohesion.

Further, developing group cohesion plays an important role in team outcomes. The strongest relationship (.754) found was between group cohesion and member satisfaction with the group. Since the teams involved in this study were comprised of volunteers, it is critical that members experience a high level of satisfaction with being a part of the team. It would be a logical argument that greater satisfaction with the team would more likely lead to a willingness to volunteer for team membership again in the future. While other small, fast forming, short-duration teams might not be comprised of volunteers, fostering strong member satisfaction with being a part of the team may have positive outcomes for any type of team.

Cohesion was also positively related to perceptions of leader effectiveness in small, fast forming, short-duration teams. Often times, cohesion can take time to develop. In small, fast forming, short-duration, time is not an option, although the intensity of the interactions between team members may act as a substitute for length of time. In these highly compressed timeframes, effective leadership is required to foster cohesion among team members, as was seen by the results of this study.

Cohesion was also positively related to a willingness to exert extra effort. This makes intuitive sense that individuals would typically be more willing to go the extra mile for someone with whom they feel a close bond. Another finding was the weaker, yet still significant, positive relationship between willingness to exert extra effort and member satisfaction. It appears that while this willingness to exert extra effort is highly correlated with perceptions of leader effectiveness ($r = .718$), it is less

positively related to satisfaction with being a part of the team ($r = .214$).

Other significant findings, although not included in the original hypotheses, include positive, significant relationships between the level of leader's transformational and contingent reward behaviors and the group dynamic elements of member satisfaction and levels of member's extra effort. All of these relationships were significant to the .01 level and were all distinctly stronger than the relationships between leadership style and group cohesion (H_1 , H_2 , H_3 , H_4), and 2) stronger than the relationship between group cohesion and the team dynamics levels of individual extra effort (H_5), perception of effective leadership (H_6).

This study hypothesized significant relationships between group cohesion and both transformational leadership and contingent reward behaviors. Further, it hypothesized significant relationships between group cohesion and three outcomes, a willingness to exert extra effort, perceptions of leader effectiveness and satisfaction with being a part of the team. These hypotheses were found to be significantly related. The study had additional findings of significant relationships between the level of leader's transformational and contingent reward behaviors and levels of member satisfaction, levels of member's extra effort, and member's perception of leader's effectiveness.

5.2 Recommendations. As with all studies, limitations exist within these findings. First, the study was conducted among university academics who volunteered for service. Findings might not be generalizable beyond academic or volunteer settings. Second, the study involved correlations, which provide helpful insights into relationships between variables but do not prove a causal relationship among them. Finally, the study was limited in the number of participants.

Future studies should seek to further carry this study's findings to the next level. While the strongest relationship found was between group cohesion and member satisfaction (.754), there remains questions as to the significance of this finding. Future studies could address the

consequences of member satisfaction in the context of small, fast forming, short-duration teams.

Other findings that need further clarification, through additional research, are the relationships found between the level of 1) *both* leadership behaviors and group cohesiveness and 2) levels of member satisfaction, levels of member's extra effort, and member's perception of leader's effectiveness. Future studies should use regression techniques using leadership behaviors and group cohesion as predictor variables and levels of member satisfaction, levels of member's extra effort, and member's perception of leader's effectiveness as dependent variables in the context of small, fast forming, short-duration teams.

Given the hindrance to the ability to broadly generalize the findings of this study due to the homogeneous quality of the sample, future studies should seek to involve participants from broader organizational contexts. Future studies should use participants from government, for-profit, and non-profit organizations. Additionally, multi-cultural teams, teams with global reach using both proximal and virtual contact should be used, as well as teams constructed of varying generational cohorts. Future studies could also focus on classroom environments, using students that are participating in course team assignments.

This study is significant in several ways. It addressed issues that have received clear calls for research. It answered the Burke, et al. (2006) call that "research is needed to investigate the relationships between leadership and alternative team performance outcomes such as emergent affective states (e.g. viability, cohesion, satisfaction)..." (p. 301). It answered the Bell and Kozlowski (2010) call that "a variety of leader approaches, such as transformational and transactional leadership, have received consistent research support, although there is a need to extend theory and research in the area to the team context" (p. 958). In answering these specific calls, this study determined significant relationships between 1) group cohesion and leadership behaviors and 2) group cohesion and

three outcome measures (extra effort, perception of leadership effectiveness and member satisfaction) and has issued specific calls for additional research coming directly from the finding of this study. This study has served to increase the level of knowledge in the areas of leadership and team dynamics in a unique context, and has created avenues for future study in a current, relevant context; that of small, fast forming, short-duration teams.

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Valuing Adult Development and Readiness through Potent and Relevant On-line Learning

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Abstract. With the projected increase in student enrollment in post secondary education and with a significant number of those being adult learners, this paper discussed the need for a system of education that addresses the developmental stage of the adult at the readiness level of the adult. The purpose is to begin a dialog around three basic questions. The answers to how adult learners are different, how they may be unique in the learning needs, and how to overcome the barriers they face will provide institutions with the best chance of meeting the

needs of the students, business and the larger community.

Key Words: Adult learning; online learning; adult development; adult education.

Valuing Adult Development and Readiness through Potent and Relevant On-line Learning.

Enrollment in post secondary degree granting institutions is expected to increase 13% from the fall 2009, to the fall 2020 (Hussar & Bailey, 2011). Within that increase, those students age 25 to 34 years old are expected to grow 21%, and students age 35 years and older are expected to grow 16%; much faster rates than the students aged 18-24. These two older groups will make up 9.6 million students by 2020. Part-time students are expected to grow 16% in that same timeframe, while full-time students will increase 11%. Those seeking post baccalaureate degrees will grow faster than those seeking undergraduate degrees. Therefore, understanding the needs of adult students becomes important to those institutions addressing this growth, and projections are that both public and private institutions will see an equal 13% increase in enrollment.

With demand growing, it is no mystery why adult learning is important to post secondary degree granting institutions as schools try to meet the needs of these students. Beyond the projected increases and changes to the student population, two things make it important to understand adult learning: the need for faster learning and the need for more potent and relevant learning. (Marquardt & Waddill, 2004) Therefore, both business trainers and academicians continuously seek new and better means of training adults, or rather, the more mature learner.

In 2009, the Sloan Consortium found that more than one in four post secondary students took at least one course online (Allen & Seaman, 2010). Online enrollments have grown 17% to over 4.6 million students, much faster than the 1% growth rate for overall post secondary student populations. Many adults are moving to on-line learning to meet their needs. With that being the

case, it is important to understand three basic questions:

1. How are adult learners different than child learners?
2. Is there something unique about the online adult learner from a teaching and learning perspective?
3. What are the barriers to adult learning?

This paper begins to address these basic questions, and begins a dialogue on how institutions may better serve the needs of their community, and their students.

How are adult/mature learners different than child learners? Among the theories of adult learning are andragogy, experiential learning, and combinations and modifications within those two primary learning models.

Andragogy. Andragogy, the concern for how adults learn, rather than pedagogy, the concern for how children learn, acknowledges that there are different factors influencing learning. Knowles (1976) defined andragogy as “the art and science of helping adults learn.” (p.16) Brookfield (1986, p. 91) states that andragogy “is the single most popular idea in the education and training of adults.”

Five factors impacting adult learners, or mature learners, were identified by Knowles (1970, 1984) and include the following: 1- a move from dependency to increasing levels of self-responsibility and self-directedness, 2- learners have a body of experiential knowledge that is a potential resource in learning, 3- motivation is driven by changing life tasks and problems that means the mature learner desires to acquire the knowledge that they need to cope with those changes, 4- mature learners learn better when learning is grouped in subject units or organized around situations they may encounter in their lives, 5- mature learners have an internal motivation to grow and develop personally that is more compelling to them. Knowles (1980) pointed out that “the andragogical model is a system of assumptions which includes the pedagogical assumptions” (p.49) meaning that pedagogical learning methods may be appropriate in certain situations, particularly as a

starting point, with the desired end result that learners take increasing responsibility for their learning. Part of the art of andragogy is knowing when pedagogical strategies may be more appropriate. Pedagogical strategies are the preferential strategies when the learner is in a new content area for which they have no experience and do not perceive any relationship to their current experience or problems, have no internal need to learn, or when the learner must acquire a certain level of understanding of the subject matter.

Andragogy draws criticism in the fact that learner autonomy and self-directedness are traits not seen in every adult, yet learning still takes place (Brookfield, 1986). Research suggests that whether an individual is self-directed and autonomous may stem from cultural differences (Pun, 1990), or that working-class learners are different than others (Kohn, 1969; Kohn & Slomczynski, 1990).

Experiential learning. Rather than a specific theory, the experiential learning concept holds that learning is based on life experiences that reshape previously held ideas. It draws on the work of Kolb (1984), and Lewin (1935) among others. Experiential learning does not require that a learner have a prerequisite of traits like andragogy, but that like Kolb’s learning cycle, learners have a concrete experience about which they reflect to draw generalizations which they practice with active experimentation.

A criticism of experiential learning is that speaks to a more passive approach which may not result in learning at any point (Brotherton, 1991). It is clear that learning can occur through experience, but experiential learning does not offer how adults may take advantage of opportunities to learn.

Current trends. Pearsall (2009) refers to a speech by Kathryn Roulston from the University of Georgia who noted that adult learning is different than child learning in three key areas: context, the learner themselves and the learning process. In terms of context, the mature learner is able to shop around for the best experience, and they are engaged, enthusiastic and self-

directed in their learning, much like the traits required in an andragogical approach. Roulston also indicates that the learner not only has the experience to apply to the learning situation, but in regards to the learning process, it is important to note that adults may respond more slowly making the pace of the lesson important, following a more experiential learning concept. A blending of both andragogy and experiential learning may be at play.

Is there something unique about the online adult learner, or online adult learning?

Knowles, Holton and Swanson (2005; Knowles, 1970; 1984) championed the need for a different approach to teaching and learning for adults; andragogy provided support for adult learning and has been effective in the classroom (i.e., Ross-Gordon, 2002; Huang, 2002). However, with the rise of the online environment, the effective use of andragogy in an online environment must be addressed as well as other areas in which adults differ from traditional learners to provide adult students an effective learning experience. Andragogy aligns with the online environment in many areas such as the need for internal motivation, self-responsibility and self-directedness which are necessary to effectively participate in an online program, but more research is necessary to understand how adult online learners may differ from other online learners such as traditional students. Brookfield (1986) also emphasized self-directed learning, a process through which adults assume control of their learning. Brookfield also noted the importance of critical reflection, experiential learning and learning how to learn as the key components in self-directed learning. Huang (2002) noted how the constructivist approach to learning aligns with andragogy in an online learning environment. Because adults bring unique characteristics and experiences with them to the online classroom, their experiences in the workplace can be integrated as part of the experiential learning when they learn to define past experiences with theory and models from the classroom.

As Huang (2002) noted, constructivism and andragogy both stress that learners own the learning process including experiential learning,

problem solving and the approach to learning. Brookfield (1986) supported the assumption that adults are diverse learners and highly autonomous, self-directed, motivated and possessing individual differences. The strengths of the online educational environment include greater freedom of control granted to the user, and the constructivist approach which supports a learner-centered and collaborative environment as well as a focus on critical reflection and the experiential process.

The Adult Student. With longer life spans and lower birth rates in the West, older adults are increasing in number and becoming a larger percentage of the population. These adults plan to work after retirement; they will stay in the workforce longer, and they have a tendency to focus on educational opportunities (Githens, 2007). Because of this extended time in the workforce, there is a need to take deliberate action to include these older adults in work and educational opportunities. The concept of retirement has changed from one of ceasing work to changing work, and retirement has generally been redefined; with more flexibility in paid positions, educational opportunities and volunteer assignments, older adults are participating more rather than less as traditionally expected in retirement (Githens, 2007). Githens (2007) emphasized how Baby Boomers plan to work once they "retire", so it is important for older workers to have flexibility. This may include stay-at-home opportunities, assignments, and scheduling. With an aging population many people may prefer to speak to someone older who has more life experience and older workers spend more time on calls than younger workers. Adult learners are typically engaged in multiple roles while they are online learners, including but not limited to employment - possibly multiple jobs - and parenting, as well as other social obligations; these roles may limit course participation (e.g., Stein, Wanstreet & Calvin, 2009; Thompson & Savenye, 2007).

Deggs, Grover and Kacirek (2010) examined expectations of adult graduate students in an online degree program; the literature identified that graduates students placed importance on

how available and willing staff was, as well as access to faculty and faculty feedback. The ability to communicate with the instructor and other students was highly valued; the key role of the instructor was to ensure interaction and participation which would both contribute to the increase in motivation for all adult learners.

Many myths still abound about older adults in the workplace. These same myths and stereotypes present in educational settings will continue to be present because younger adults support these stereotypes based on their perceptions and rumors regardless of where they work; stereotypes are pervasive in society, not only in the workplace. One common myth frequently expressed (Githens, 2007) and in one of the author's classrooms is that older adults are rigid and resistant to change. Githens (2007) found that older adults are not more resistant to change and in fact are more willing to learn new technologies than are the younger employees. However, older adults are not as quick to learn, but they are more supportive of the change itself. Another outdated notion is that older people do not like using computers. Research (Fox, as cited in Githens, 2007) shows 58% of those ages 56-64 use the Internet and engage in online activities on a regular basis and will not need to learn basic Internet or computer skills. DiBiase and Kidwai (2010) also explain how baby boomers are already technically literate. Stein et al. (2009) and Burgess (2007) contradict this, believing instead that many adult learners could be novices in an online learning environment. However, educators must deal with problems related to access, and some students still will need basic training (DiBiase & Kidwai, 2010).

Another negative and assumption is that reduced comprehension is a part of part of aging (Githens, 2007). Because of this, some managers believe that training older adults is a waste of money and time; as a result, it is possible that some training and development programs may favor younger adults to the exclusion of older workers (Githens, 2007). In reality, comprehension issues may be more closely related to vision problems than cognitive decline; older adults can and do learn skills and

concepts as well as younger learners but they may do so more slowly (ibid.).

Instructor Role, Responsibility and Relationship Online. The role of the instructor in working with adult students should have differences with what is usually expected with traditional learners. The way the classroom is managed can play a significant role in adult learning because of the potential connections adults can make (Kilgore, 2004). These connections may include the development of relationships with other students and instructors, connecting to different communities in the classroom, other cultures, and developing an identity and meaning of being a student. Unfortunately, instructors are usually not knowledgeable or prepared for, or experienced in, adult development or adult learning styles, especially when these instructors may have experienced more traditional forms of learning themselves (Burgess, 2007).

Instructors often relinquish authority and entrust learners to take control of their own learning when in fact the learners often do not trust each other and as such are not able to collaborate effectively; this makes the effectiveness of such an approach questionable (Smith, 2008). Sharing classroom authority is an important element of collaborative learning (Smith, 2008); if instructors have to intervene they need to have group processes in place and focus on these processes as much as they do course content. Instructors must be aware and careful that their interventions do not interfere with groups who are dealing with trust issues as they need to work through the process. Inappropriate interference may be inadequate and cause a worse situation. Trust exists to rob the life of the group and events and unconscious experiences may greatly influence issues in the current group (baggage). Smith (2008) indicated safety and trust are also frequent classroom issues especially when working in teams; the role of scapegoat may develop as someone feels everything is left to them. Both conscious and unconscious processes, however, need further research (Smith, 2008). The implications are that instructors need to provide more structure and should not abdicate authority; instead, authority should be shared, instructors need to stay in

touch through office hours, e-mails, telephone, discussions and in 'ask the instructor' forums and other methods as appropriate and provide clear instructions about expectations.

Instructors should focus on nurturing students to move from a dependent state to one of independence, but many adults have no idea how to be an independent, autonomous learner (Burgess, 2007). Instructors have a tendency to focus more on the content of the course and the necessary completion instead of on developing the learner. Such changes may require a significant shift in the students learning paradigm and instructors need to support students in this role change.

Thompson and Savenye (2007) noted a positive relationship between instructor participation and student participation as students have their own expectations for instructors, and low participation can make a difference in how frequently students themselves interact with each other. This suggests role modeling by the instructor is necessary to demonstrate what is expected of students. This relationship was somewhat supported by Thompson and Savenye (2007). Although their research did not find a significant relationship between discussion forum participation and individual student performance, the research indicated that discussions do have some positive influence on performance. Strategies to increase interaction and participation should include requiring student participation and discussion boards about course content, utilizing groups to force collaboration and communicating in a timely, meaningful way (Grover & Kacirek, 2010). Faculty should assume a leadership role, although students need to be self-directed; faculty should provide feedback and respond to postings; motivation will suffer if students have to wait for feedback (Grover & Kacirek, 2010). When assessing online program quality, the focus should be on student learning outcomes as they align between course and degree objectives. Faculty teaching practices should be evaluated to determine if they are creating an online environment that promotes interaction as well as regular and effective communication with students, and timely and adequate feedback.

Burgess (2007) suggests that adult students have doubts and insecurities about their abilities, at the same time they are pressured by financial and family considerations. In addition, they may be unaccustomed to instructional and course design that requires them to be self-directed and relatively autonomous. The obvious aspect is the physical separation between the student and the instructor, and in some cases, this may appear to the student to be the same as traveling to a foreign country with no preparation (Burgess, 2007). Stein et al. (2009) noted that adults in online learning are concerned about posting comments that would reflect a favorable image of themselves such as being competent and intelligent. However, it is possible they may not know how to construct knowledge from comments, feedback and the material in the course. Stein et al. (2009) referred to this as "transactional distance" and transactional distance theory which posits that potential communication and psychological gaps may develop from physical separation between the participants and could produce misunderstandings and a feeling of isolation.

Tello (2007) examined the relationship between student persistence (retention) and instructional interaction among adult students in an online course. Key factors such as timeliness of instructor feedback, appropriateness of the feedback and the amount of communication relative to the course can positively or negatively have an impact on student attitudes toward the course and whether or not they persist in the course or drop out. The need for immediacy from instructors in the forms of recognition and feedback serve as the basis for humanizing online instruction (DuCharme-Hansen & Dupin-Bryant, 2005). Immediacy of feedback and responses enhance the social presence and has an impact on student satisfaction, motivation and learning. Instructor immediacy also creates a positive attitude toward the instructor and the subject matter; both of these are positive predictors of student learning and satisfaction in online courses (DuCharme-Hansen & Dupin-Bryant, 2005).

Zembylas (2008) considered emotions of adult learners online and noted that instructor participation is important and conveyed through optimism and clear statements support focus on individual learners; this will help in reducing learner uncertainties. Smith (2008) also noted the need to acknowledge emotion in the online classroom in the form of support from the instructor and benevolence from other students when building trust to work in groups; safety and trust are frequent issues and it is up to the instructor to develop an environment for collaboration can occur.

Approaches to Support Adult Students.

Instructors are usually not knowledgeable or prepared in adult development, adult learning styles, especially when these adults may have experienced more traditional forms of instruction (Burgess, 2007); they may not see the need to mentor students or they could believe it would detract from the course. It is not unreasonable to encourage instructors to have individual contact to encourage and provide information to other contacts who may be able to assist, even to suggest additional reading. Active listening by instructors can also help encourage students by addressing them by name, remembering individual attributes in discussions, avoiding 'cookie-cutter' responses to postings, and encourage private correspondence when necessary (Burgess, 2007). Instructors can also help with personal recollections and stories to show that they are approachable and "human". Instructors also need to remember that they are not always responsible to answer the questions or to make decisions for the student, but should encourage students to find the information on their own. Instructors can invite peers to serve as mentors for students which will help others develop their own capabilities to mentor others (Burgess, 2007). Part of the "humanizing" online includes building community. In building community, welcome activities are necessary. For example, students can be required to read all postings which would focus on increasing student interaction; increased intellectual connections between the past and the present focused on what they are learning as well as opportunities for collaborative learning and developing

relationships, as well as a sense of belonging, would also encourage student learning (DuCharme-Hansen & Duprin-Bryant, 2005).

Huang (2002) explained that adults want credit for being diligent and putting forth effort; the lack of feedback appears to have a negative impact on learning effort, including feedback from others. However, feedback from the instructor needs to be more than encouragement; it must be critical and focused on improving thinking skills; although constructive feedback was necessary, positive feedback assists in reducing anxiety and uncertainty (Huang, 2002). Learner perceptions can be changed as a result of a constructivist approach and assist in developing self-control and responsibility for online learners. Older learners prefer to acquire new concepts, opinions and ideas as compared to younger learners who wanted more specifics in requirements and assessment policies (Huang, 2002). This means the facilitator needs to be coach, mentor, use critical reflection, and provide adequate feedback that is both meaningful and timely. Learners can assist in the constructive process of the course through such exercises as peer reviews with constructive feedback, peer moderated discussions and being in charge of a weekly reporting activity. Shared focus should be the emphasis where everyone can contribute to knowledge construction (Huang, 2002). Ross-Gordon (2002) also supports the promotion of reflection and includes critical thinking. Critical incidents, reflective journals and critical debates can assist in the transformative learning process and should be modeled by instructors.

Instructors as Mentors. The concept of an instructor taking on an additional role such as that of a mentor may appear to be daunting, but other authors see this as a natural interaction in the online classroom. Burgess (2007) detailed three types of mentoring: formal, informal, and facilitated mentoring. All these definitions assume a one-on-one relationship over an extended period of time whereas interaction between faculty and students do not fit this model. It is more about encounters which may last for a semester, possibly more thus making it more sporadic. Ruey (2010) notes an example of

a constructivist model which includes three levels of facilitation. The first level was the instructor mentoring - guiding the learners to develop cognitive and metacognitive skills; the second step was coaching - monitoring learners in developing task management skills; the third level was the facilitator - conducting the required learning activities. Burgess (2007) believes that offering mentoring provides a more holistic approach for adult education and should be part of the online experience, since part of the role the mentoring includes is socializing which includes making the less experienced more knowledgeable.

Flexibility, as noted earlier, is essential for adults in an online environment (Stein et al., 2009) because of the multiple roles adult learners have outside of the classroom. However, the inherent flexibility in online learning may allow other student priorities to emerge. This is where instructor support is crucial to assuring learners that they are capable of completing the work and to be available for interaction, especially for novices who will need more support. This includes emotional support and information on how to manage in an online environment including stories of past experiences online. Trust plays another role and can be established, thereby reducing any misunderstandings by supporting adult students to trust the process of how to participate in an online class and by finding their voice.

Stein et al. (2009) explained that instructors should support a student moving from dependency to interdependence and connectedness with others; at the same time this will increase the students comfort level and retention rates. This movement away from dependency implies mentoring at some level as well as a more personal, closer relationship between students and instructors than has been experienced in the past in higher education. The need for "high-touch" when working through technology has been well documented in business as well as education (e.g., Kulchitsky, 2008), so the need for more strength in instructor-student relationships should not come as a surprise.

Instructional system design, course design and usability. Constructivist strategies (Ruey, 2010; Huang, 2002) have been touted as the best approach for adult online learning. However, adult learners may still need motivation and developing a course to address individual needs, interests, and abilities may sustain interest in learning. Huang (2002) identifies a shift from behavior to cognition, and objectivist to constructivist in the online environment. This has been realized in the online environment where instructors look for evidence of cognition in assignment rather than traditional classroom behaviors to determine student progress. DuCharme-Hansen and Duprin-Bryant (2005) concur that distance education should have a primary goal of developing students to think, function independently and participate actively in the learning process. Kilgore (2004) discussed the need to develop courses which encourage these adult learners with constructivist technology enabling activities supporting interaction and experiential learning.

As Huang (2002) noted earlier, reflection is a key element in adult learning. Reflective exercises in the classroom such as those proposed by Brookfield (1995) and others are part of the constructivist approach, allowing adult students to identify, analyze and relate to personal experiences, thereby providing practical applications for concepts. Morgan, Rawlinson and Weaver (2006) concluded that the more time adults spend reflecting, the more they can recognize their learning achievements; this carries over to the workplace. Results from their study show that learners reflected more, took longer, manage their own learning, recognized their achievements and increased their levels of engagement in a case study that integrated personal and professional development.

Stein et al. (2009) defined transactional distance as the "..... space where....preparing to learn online occurs.... a learner works through the issues of how to learn by engaging with others in a new teaching-learning space" (pp 306-307). Stein et al. (2009) noted this is why the course structure, as well as the structure of the dialogue, must be considered for adult learners. One of the

issues is that adults may not know how to be responsible for their own learning so it is necessary to assist adults to understand that the responsibility for learning belongs to them, and other commitments must be balanced so their learning and educational goals can be successfully met.

Because of such issues as student work commitments, family commitments and time commitments for the students with the majority of reasons, many withdrew (Tello, 2007). The results from Tello suggest that these adult learners, when facing time demands from family, work and educational commitments respond favorably to structured asynchronous course activities such as a discussion forum. This information should have an impact on how faculty design their courses and on faculty development programs as well as the development and design of online courses. This also suggests that synchronous activities may not be as effective.

When course planning for online adult learners, DuCharme-Hansen and Duprin-Bryant (2005) remind educators of six areas necessary for online learning success; these include assessment, guidance, building community, communication, humanizing and evaluating. When implemented, this requires that the instructor collect, synthesize and interpret data on learners that can assist in supporting students effectively in the online environment. Each student is unique. While online learners are typically highly motivated and independent, this does not necessarily mean that they need less guidance, and in fact, because of the ambiguity in an online environment more guidance may be necessary to support high achievement. Clear information in important areas such as procedures, participation and expectations will support student performance.

In spite of the guidance and reduced ambiguity provided by the instructor and effective processes in an online classroom, technical problems can be frustrating and in particular for those who may be less familiar or comfortable with computers (Githens, 2007). Course design that is informal, even though this may contradict

popular belief, was found to be more engaging. Older adults indicated they preferred an informal structure online (Githens, 2007). As a result, if games are used and given the declines in working memory in some older adults, games could cause usability issues for some and especially for those who have limited experience with computers. Usability can be an issue as younger programmers are often involved in on-line learning software design and website development especially if they fail to consider the needs of older adults (Githens, 2007). To address this issue, Githens noted E-learning designers should be certain that usability testing is conducted with older adults and keep in mind that small displays and small keyboards could present usability issues for some older adults. The conclusion is that there is a need to work with older adults on me-learning initiatives, strategize to address the needs of this large section of the population and that those who make decisions and design e-learning should pay attention to this opportunity.

Institutional Barriers to Adult Learning.

Barriers have also been created by the Academy. For the purposes of discussion, these barriers are identified in the literature as the result of traditional approaches, the addition of non-traditional students, the on-going use of pedagogy, and educational policy. Transforming today's academy into an "ideal university" was envisioned by Cardinal Newman (1959). The Idea of a University describes the ideal university as community rooted in the teaching and learning of liberal education. While that university may have never existed, it is a worthy goal. There certainly is no online version of that ideal. Does a liberal arts education have value in today's academy? The desire for specific skills that are job-related is the primary motivation for traditional students. What about the non-traditional student? The adult returning to enhance a career or to meet personal goals might see a value in bridging bridges between the business school and the liberal arts. The Academy still believes that there is a great deal of value in a liberal arts education but combining business and liberal arts dilutes the former and corrupts the latter.

Levine and Sun (2002) note how the traditional university is unable or unwilling to treat the older, working student as a consumer of education in addition to being a student. The non-traditional student wants high quality and low cost along with convenience and good service. They do not want to pay for services they are not using. Universities do not willingly adjust to adult students. Too often universities force adult students into the same roles as traditional students and this may not be appropriate, as these are two distinctly different student and consumer groups. Some universities have succeeded in attracting adult learners, and many of those are for profit. A greater focus on the stakeholder perspective which is based on the Baldrige criteria (NIST, 2011-2012) could offer a more successful approach. The academy is more comfortable mass-producing professional students rather than meeting the needs of the stakeholders.

The unwillingness of the academy to change is most apparent in the growth of the for-profit university. Few traditional universities ventured into online delivery of courses. Even fewer have been able to do it well (Kimmel & McNeese, 2006). There is a tendency for the traditional university to focus on the tenants of a liberal education when a growing proportion of their consumers want marketable skills. Other stakeholders including private industry and the public sector are increasingly looking to the for-profit education sector to provide graduates with marketable skills. As stated earlier, the isolation of liberal arts from “skill discipline” deprives the student of the best of both. The academy requires the student to choose one or the other.

The teaching profession’s reliance is on an instructor centered classroom model that provides little opportunity for interaction (Muilenburg & Berge, 2005). The distinction between the highly interactive online environment and the classroom lecture seems obvious to students but not to faculty. Faculty were not trained to apply pedagogy to the Internet. Faculty teach the way they learned. Whether the academy does not care or does not know how, the adjustment to an interactive classroom or online environment has not

occurred. Andragogy, not pedagogy (Knowles, 1970; 1980; 1984) is the more appropriate approach. Universities have focused on pedagogy and they do not know how to apply this to a non-traditional environment. It is inappropriate to use the Internet to simply deliver lectures.

Education policy is vested in the states. When universities do venture into a lower cost and more convenient way to deliver higher education, they find it necessary to engage 50 state entities that each have their unique regulations and requirements. Complying with 50 state entities along with the federal regulators adds considerable cost (Carnavale & Desroches, 2004). At the same time, states are shifting the financial burden of higher education from the taxpayer to the consumer. Combine that burden with federal financial aid and veteran’s benefits policies that are designed for the traditional full-time student residing on a traditional campus and the distraction of combining education with the commitment to family and work and you have a profoundly dysfunctional system. Higher education’s increasing focus on accountability measures that result in emphases to increase degree completion rates along with reducing the time to graduation and loan defaults excludes any consideration for the returning adult stakeholders. Applying stakeholder theory and using Baldrige criteria (NIST, 2011-2012), would measure results and show not simply completion rates, but assurance that returning adult will acquire the skills to needed to compete (Carnavale & Desroches, 2004).

Recommendations and Conclusions.

Discussion of non-traditional education is multi-dimensional and may include all those traditional elements of education as well. Elements, as discussed in this paper, include consideration for generational differences, differences in learning styles, delivery medium (in-class versus on-line), timing (synchronous versus asynchronous), personal preferences (independent work versus group, instructor led versus student initiated, technology based versus no technology) and subject requirements (inclusion of work experience versus need for content memorization) to name a few. While

student preference is something to consider as adults can choose to leave the learning environment, what is needed is a system of education that addresses each element in relation to the developmental stage of the adult at the readiness level of the adult.

In work environments, managers wish to have employees who move from supervisor directed activities to more independent direction, to group work and team application, and finally to higher level thinking where the employee is able to draw upon experience to develop new connections in processes and interactions with others. To best support the future needs of adult learners and the community, education should mirror that expectation from the work environment and provide on-line environments that take into account the adult's progression from dependence to independence. This change would require that courses within a program be linked in a new and unique way. Programs should follow a pattern whereby not only content from earlier courses is built upon in later courses, but to a system where instructor directedness changes over time to one where the student is more involved independently, then involved with groups, and finally to where self-direction and linked knowledge helps drive the learning environment.

This patterned learning appreciates that development continues throughout adulthood and does not stop when generations mature. This patterned learning provides for faster learning that is more potent and relevant since the student is guided through to independent thinking and accountability which immediately applies to the work environment. The time for providing self-graded quizzes or weekly discussions on-line for adult learners should diminish through the program to one where students are allowed more freedom to address the course content in a more open time environment, working with other students and delivering graded products that span the courses within a single program. The time for a single inclusion of a senior project that is independently driven is not enough. Instructors should move from a position of direct supervision to one of collaborator and finally mentor. This is more than moving from "sage on

the stage" to "guide at the side", as that is but one step. It is a system that is program driven. This system would allow, once a student proves mastery, an honoring of the adult learner's maturity, and experience at a level not valued today in the learning environment. This system assures that returning adults acquire, or enhance the skills needed to compete: much more than just acquisition of a body of knowledge required to hang the diploma, but one that is maturity in an educational and application sense ready to improve the work environments and the community.

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IFRS: A CATALYST FOR CHANGE IN US ACCOUNTING EDUCATION

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Abstract. This paper makes the case that mandatory adoption of International Financial Reporting Standards (IFRS) will lead to major structural change in accounting education, change consistent with reforms advocated by the accounting profession, the accounting academy, and academic accreditation bodies. We develop program changes, which integrate IFRS across the accounting curricula and show how such changes are consistent with and accelerate a movement toward major reform in accounting education. Collaborative efforts must be initiated that will lead to major structural changes in accounting programs, curricula and pedagogies throughout the US. Our proposed accounting program is consistent with recommendations proposed in the major studies addressing the need for structural reform in accounting education. A program, which integrates IFRS will create a learning environment that actively engages accounting majors and will facilitate a focus away from content learning toward conceptual learning and student development of critical thinking skills. Moreover, integrating IFRS into the existing programs rather than adding new courses will enable students to take a greater number of general business as well as non-business courses.

Introduction. Business leaders complain that the average accounting student lacks an understanding of business in general, cannot think independently (Van Wyhe, 2007; Albrecht and Sack, 2001); and is unable to exercise judgment in situations that do not lend themselves to a given set of rules. Albrecht & Sack, (2001) lament the state of US accounting education: "While we have been long-time supporters of accounting education, if we were creating a new business school today, we would not have separate undergraduate or graduate accounting programs. At least, we would not have accounting programs that are structured as they are today." The emphasis on preparing accounting students to be skilled technicians has rendered many accounting graduates unable to relate accounting to real-world, complex business situations. Most accounting programs

are geared toward preparing students to take the Uniform CPA Exam and to assume careers in public accounting. However, only about 25% of US accounting students are entering public accounting (Nelson & Deines, 1995). Consequently, accounting educators have not addressed the career needs of the majority of accounting graduates.

Despite several studies addressing these problems (American Accounting Association - Bedford Committee, 1986; Perspectives on Education -The White Paper, 1989), little has been done to change the existing education paradigm in the following 20+ years. This paper focuses on a rethinking of accounting education in the United States utilizing a collaboration of accounting academicians, professionals, accreditation bodies, and college administrators to elevate accounting to its former prominence as a business discipline. We believe that a change vehicle for the necessary restructuring will be the eventual (mandatory) adoption of IFRS.

The remaining sections of the paper are organized as follows: the next section provides a brief overview of major findings over the last 25 years addressing the state of US accounting education. Then we discuss the nature of the IFRS system and posit reasons for our belief that mandatory adoption of IFRS in the US will provide the impetus for a coordinated effort on the part of the various stakeholders to change the existing accounting education paradigm. Next, we recommend an undergraduate accounting program, which integrates IFRS across the accounting curriculum, and propose pedagogical tools to transition from a passive to an active learning environment. In the following section we provide evidence that implementation of a principles-based system such as IFRS is feasible and will engender an environment focused more on student development of critical thinking and applied learning. We conclude with some recommendations for overcoming some of the barriers associated with the transition to principles-based IFRS.

Findings of Major Studies. The accounting profession and academia (AAA) have

undertaken several studies regarding the state of accounting education over the last 50 years (e.g.,; the Big 8 white paper, “Perspective on Education: Capabilities for Success in the Accounting Profession”, 1989; American Accounting Association, Bedford Committee, 1986;). A common theme in all of these studies is that accounting graduates are not adequately prepared for the challenges that confront them in an ever-changing global business world characterized by rapid technological developments, increasing numbers of cross-border mergers and acquisitions, the ability of firms to access capital in international markets, and a dramatic decrease in costs due to advances in information technology.

Generally, employers in industry and public accounting are looking for graduates that have developed strong communicative, interpersonal, and intellectual skills (Perspectives on Education –The White Paper, 1989). Nelson & Deines (1995) suggest that accounting educators at the beginning of the 20th century were more attuned to what business leaders expect from entry level accounting graduates today than present accounting academicians. They assert that for many years accounting educators have become obsessed with providing students content knowledge rather than creating a learning environment where students develop critical thinking and analytical skills. They feel that emphasis on learning the “rules and the bright lines” of accounting has not provided students with a well-rounded education, and has not adequately prepared graduates to meet the employers’ expectations. Educational research attributes reluctance to effect curriculum reform to the following:

- 1) Competitive pressures of accounting programs to offer a vehicle for students to meet the 150 credit hour requirement which most state legislatures have adopted.
- 2) Fear that changes calling for a reduction in the number of accounting courses will result in a reduction of resources allocated to accounting programs and departments.

- 3) A lack of accounting faculty training in education philosophy, psychology, and learning theory.
- 4) The award system which favors research over teaching.
- 5) Over-reliance on student evaluations which seem to award higher evaluations to faculty who teach in a cookbook fashion to students more comfortable with memorizing rules and procedures than developing and using critical thinking.
- 6) Faculty who had an accounting education based on content learning and memorization of rules, and who thus are comfortable with the status quo.
- 7) The divergence between accounting academicians and accounting practitioners.

The AECC report suggests that the educational product must be a mix of broad academic skills, which challenge students to rationalize arguments, to posit solutions to seemingly intractable conflicts, to have knowledge of current events, and to develop a keen appreciation of history, philosophy, ethical dimensions, and humanities. While most academicians would have no quarrel regarding the importance of the aforementioned skill set, action toward the development of a more dynamic model has been slow. We believe that a mandatory adoption of IFRS in the US will reunite the same forces that led to the recommendations of the AECC and lead to accounting reform nationally.

IFRS Role as a Change Agent in Accounting Education Reform. Given the heavy emphasis placed on the conceptual framework in the development and selection of alternative accounting standards, we believe that mandatory adoption of IFRS will revitalize accounting education throughout the United States for the following reasons: First, the principles-based nature of IFRS and the vastly reduced number of rules (i.e., standards) under this reporting paradigm vs. US SFASs will obviate the need to add courses for the sake of ensuring students' comprehensive knowledge. Moreover, since

IFRS places a much greater weight on the accountant's ability to evaluate the circumstances surrounding a transaction, and to apply reasoned judgment in the selection of appropriate accounting methods, we believe integrating this system into the accounting curricula will engender an environment conducive to student development of critical thinking skills. Finally, an integration of IFRS into the existing curriculum rather than the creation of separate courses should open opportunities for students to take additional coursework in general business and non-business studies.

Recommendations for Change in Accounting Programs. Structure of Proposed Program: Our proposed accounting program discussion is based on the proposition that when IFRS becomes required reporting in the United States, implementation will be based on regulatory convergence. Accounting educators may be inclined to teach both IFRS and US GAAP. If so, how might they incorporate IFRS into the accounting curriculum? Fajardo & Merrill, (2010) posit four possible models:

- 1) As a stand-alone course.
- 2) Included in every accounting course.
- 3) Included only in intermediate and advanced accounting courses
- 4) Included only in advanced accounting.

In response to a survey, they find statistically significant preferences for IFRS coverage in the intermediate and advanced accounting courses over advanced accounting and for IFRS coverage in both intermediate and advanced accounting over inclusion in every accounting course. Munter & Reckers (2009), Hor & Juchao (2004) and O'Connor (1991) report similar findings. However, Cherubini et al, (2011) indicate that given the importance that the SEC attaches to investor understanding of a new reporting regime (IFRS), all business students should be exposed to IFRS regardless of whether they major in accounting. This suggests that IFRS should be integrated across several accounting courses at both lower and upper division levels. Accordingly, our program

integrates IFRS into all of our financial accounting courses. Given the likelihood that accounting faculty will feel obliged to cover both IFRS and US GAAP standards, program learning outcomes must embrace coverage of both.

Program Learning Outcomes Based On Integration of IFRS: Students will learn how to:

- a. Reconcile IFRS GAAP determined net income and stockholders' equity to US GAAP
- b. Defend orally and in writing the selection of an alternative to the benchmark IFRS treatment in terms of the IFRS conceptual framework.
- c. Analyze and apply financial statements prepared under both IFRS and US GAAP in evaluating profitability, financing, and operating decisions confronted by management in different business and organizational environments.
- d. Understand how cultural and institutional differences between countries and regions can affect accounting practice in terms of a single set of global standards and make consistent application of financial reporting standards problematic.
- e. Evaluate how a principles-based reporting system with few "bright lines" might affect the independent auditor's attest function, and the scope of his examination relative to his legal liability under Sarbanes-Oxley.
- f. Evaluate management tendencies under the IFRS reporting regime to inflate reported earnings, take "big baths", income smoothing, and other agency issues vis- a-vis US GAAP.
- g. Consider how the accounting information system might have to change to accommodate financial reporting under IFRS and at the same time be modified to provide information for planning, controlling and decision-making purposes (i.e., managerial accounting).
- h. Evaluate how inventory accounting and tax considerations might be affected

under IFRS by the elimination of LIFO for inventory costing purposes.

- i. Understand the nature of fair value accounting and different concepts used to arrive at fair value.
- j. Use the XBRL tagging system and develop skill at using a number of accounting and business databases.
- k. Assess knowledge of the global environment: global business, international capital and banking markets, historical development of IFRS, and the IASB.
- l. Understand how deregulation as it relates to services provided by the independent auditor has affected accountants' legal liability for detecting fraud, and the ethical dimensions of providing clients expanded services leading to potential conflicts of interest.
- m. Understand taxation: individual, business, nonprofits and fiduciaries, and a basic knowledge of tax strategies. Also, provide the student with an appreciation of ethical and moral implications in advising clients to utilize tax shelters, and other tax planning.

Program, Pedagogies and Assessment: In consideration of the above learning outcomes, our proposed accounting program includes a set of courses described in an appendix. Based on the above curricula and related descriptions of each course included in our proposed accounting program, the lecture as a pedagogical tool would be substantially reduced in favor of more interactive learning. Students will play the role of managers, independent auditors, and financial advisors involving hypothetical companies. Students will be assigned to opposing groups where they will be called upon to take sides in a debate over the appropriateness of an IFRS benchmark vs. acceptable alternative treatment or a US GAAP standard. They will be evaluated on the strength of their argument, their manner of presentation, and the clarity of responses to the opposing group. Second, they will be evaluated on research projects, which focus on convergence issues that remain unsettled or are problematic. Their grade on these projects will depend on the depth of their research, the

organization of their papers, and the coherence of their conclusions based on their findings. Exams will consist of short case problems, which will require the students to posit alternative solutions, and justify accounting treatments against the backdrop of the conceptual framework. Other exam problems will require the students to reconcile IFRS determined net income and stockholders' equity to that based on US GAAP.

Based on the program learning outcomes discussed above and the pedagogical tools employed, assessment indicators might consist of the following:

- 1) Charting progress on both oral and written presentations based on specific constructs:
 - (a) Organization of major points,
 - (b) Extent of support (i.e., research) for key points,
 - (c) Ability to engage the audience (i.e., other students),
 - (d) Strength of debate if applicable,
 - (e) Speaking extemporaneously without reading notes; eye contact,
 - (f) Clarity and effectiveness of writing,
 - (g) How well group discussions are integrated and organized among group members, and
 - (h) Originality of research.

Depending on the nature of the assignment, more or less of the above indicators will be utilized, and scales of 1-5, from 1 (unacceptable) to 5 (outstanding), might be assigned to each construct, and a composite average calculated. Progress will be charted and monitored by the instructor. Here, grading and assessment features of Blackboard and Turnitin (a program to detect plagiarism) could be utilized to chart progress, as well as communicate to the students' their strengths and weaknesses.

- 2) Charting progress regarding problem solving ability by:
 - (a) Comparing performance on chapter quiz material with same material on covered on exams
 - (b) Comparing student performance on key concept questions on comprehensive final exams to that of the same concepts on earlier exams.

- (c) Evaluating overall program effectiveness by:
 - ii. Tracking relative success on the ETS exam
 - iii. Tracking student pass rates on certification exams (CPA, CMA, CIA etc.)
- 3) Overall Success of Program
 - (a) Employer surveys rating of student performance
 - (b) Maintaining contact with former graduates

Evidence Supporting a Principles-Based Approach. A Survey of How Mandatory IFRS Implementation Affected International Schools: As a means of evaluating the feasibility of our principles-based program, we developed seven questions. We employed an innovative web-based survey program called Qualtrics, which provides descriptive statistics. The objective of the survey is to determine whether our program, curriculum, and pedagogies can be practically implemented. The questions are designed to address the following:

- a. To determine whether the costs of implementation alluded to in the second section of our paper, in terms of time and money, would render our program impractical;
- b. To evaluate the feasibility of integrating a principles-based system such as IFRS across the entire accounting curriculum;
- c. To evaluate whether such a principles-based program would afford greater opportunities for students to develop their writing and speaking skills;
- d. To evaluate whether a principles-based program would lead to a greater emphasis on student development of critical thinking and reasoning skills; whether such a program would transform the learning environment from its current passive to a more active mode;
- e. To evaluate the likely faculty response toward incorporating IFRS into their accounting curricula.

The European Union mandated IFRS for all companies listing their shares on European stock exchanges in 2005. Additionally, several other countries adopted this system. Thus accounting

educators in those countries had to incorporate IFRS into their programs and curricula. We obtained a listing of accredited business schools in Europe, Australia, and other countries from an AACSB website and identified those countries that have required financial reporting under IFRS (Association to Advance Collegiate Schools of Business).

From each school's webpage we located the schools or departments of accounting, and obtained email addresses for accounting faculty, which we used to direct our survey. Because the response rate for such surveys is typically low, we submitted the survey to several hundred faculty, in order to obtain a representative sampling. It should be stressed that several of the countries in the survey, (e.g., Australia and the UK), were characterized as already principles-based, and less characterized by detailed rules. Thus reflection on the experience of universities in these countries both before and after IFRS should provide fertile ground for evaluating the likely impact transition to principles-based IFRS in the United States might have on US accounting education.

Analysis of Survey Results: Survey Results for each question appear Table 1 below. Question 1 concerns reactions of faculty toward having to incorporate IFRS into the existing curriculum. On a scale from most negative to most positive, IFRS adopting countries would appear to be significantly upbeat about incorporating international standards. Here, some 90% of the 42 faculty responding to this question reacted somewhat or most positively toward implementing IFRS into their curricula. A significant 38% of the 42 respondents had a "most positive" reaction toward teaching the new standards and the conceptual framework underlying the standards.

Question 2 addresses respondents' opinions regarding whether incorporation of IFRS had a transformative effect on the learning environment. Forty-five percent of the respondents feel that programmatic and curriculum changes in the program related to IFRS coverage led to a greater emphasis on student involvement, research, and analytical

problem solving. While some of the verbal responses attribute such changes to pressure from the AACSB and the profession rather than to IFRS incorporation, several faculty indicate that inclusion of IFRS "facilitated a shift from excessively rules-based teaching to concept and research-driven teaching strategy."

Question 3 addresses the issue of how to integrate IFRS into the curriculum. Here, 70% of the respondents indicate that IFRS has been incorporated into all of the financial accounting courses. Twelve percent of the respondents indicate that IFRS has been integrated across the entire accounting curriculum. We believe that an integration of IFRS across the entire curriculum is consistent with a paradigmatic shift from a rules-based, content driven accounting program to a principles-based one.

With regard to whether the transition from a rules-based to a principles-based system reduces pressure to accommodate teaching IFRS by increasing the number of accounting course offerings (question 4), 43% of the 42 responders indicate the transition did reduce pressure. Fourteen percent of the respondents indicate that the transition reduced such pressure "a great deal" or "in every respect". Although 24 or 57% of the respondents indicate that the transition did not reduce pressure at all, it should be again stressed that several accounting faculty are located in countries where principles-based accounting has existed for many years prior to the IFRS mandate. Thus, the fact that 43% respond that transition reduced pressure to increase course offerings is significant. One respondent states, "I believe the principles-based rather than the rules-based nature of IFRS should be seen as an opportunity to develop students' critical thinking skills. The keyword is "framework-based teaching." Teach students basic accounting theory concepts (e.g., IASB's asset/liability view) and ask them for each topic/issue what that conceptual approach would imply for the given set of transactions under consideration. Then mirror with what IFRS look like. And explain any differences in terms of cost/benefit tradeoffs, relevance/reliability tradeoffs, lobbying/economic consequence" (detailed responses available upon request). We

believe that our proposed innovations are consistent with a principles-based approach.

Question 5 addresses the extent to which the accounting faculty had to revise their curricula, course coverage, and the nature and content of teaching pedagogy as a result of incorporating IFRS into the curricula. A not surprising 89% of the faculty responded that IFRS incorporation had some or a significant impact regarding these facets of an accounting program. A program centered around a broad theoretical framework and focused more on conceptual learning requires a new learning paradigm, one, which forces the student to justify the selection of alternative accounting treatments in particular circumstances.

With respect to whether IFRS incorporation led to a greater emphasis on student development of oral, written, and interpersonal skills (i.e., question 6), 16 of the 43 respondents, or 37%,

indicate that the integration of IFRS into the curricula did lead to a greater emphasis on these skill sets. A UK respondent offers an interesting comment related to both question 5 and 6. He indicates that teaching IFRS made him sensitive to the importance of having students think about the political, social and cultural aspects of standard setting at the IASB, and implications for standard setter. The respondent further alludes to the importance of making students aware of the tendency of countries to influence how the IFRS are applied and enforced.

Finally, respondents to question 7 overwhelmingly indicate that the greatest challenge to faculty was how to cover a new reporting regime and at the same time devote sufficient attention to traditional accounting areas based on the prior GAAP. Of the 49 respondents, 34 or 85% indicate that time constraints were the most formidable barrier.

Table 1: Responses to Survey Questions

Question 1-How would you describe your reaction and that of faculty to having to incorporate IFRS?						
	Most negative	Somewhat negative	Somewhat positive	Most positive		
Percent	2%	7%	52%	38%		
Question 2-Do you believe that integration of IFRS across the curricula as transformed the environment from one of passive learning to one of active learning?						
	Not at all	Somewhat	A great deal	In every respect		
Percent	55%	31%	14%	0%		
Question 3-Into what accounting courses were IFRS integrated?						
	Only Intermediate	All financial accounting courses	Accounting for M&A	Intermediate accounting and M&A	Entire curricula	Separate IFRS course
Percent	7%	70%	0%	7%	12%	5%
Question 4-Do you believe that a principles-based IFRS system reduces pressures encountered in more rules-oriented accounting regimes to increase the number of course offerings?						
	Not at all	Somewhat	A great deal	In every respect		
Percent	57%	29%	12%	2%		
Question 5-To what extent did incorporation of IFRS into your accounting courses affect the nature and content of your teaching pedagogy, course coverage, and course evaluation?						
	None	Some, but not significantly	Significantly	Very significantly	Entirely	
Percent	12%	58%	26%	5%	0%	
Question 6-Has incorporation of IFRS into your accounting courses led to a greater emphasis on student development of oral, written, and interpersonal skills?						
	Not at all	Somewhat	A great deal	In every respect		
Percent	63%	28%	9%	0%		
Question 7-Which of the following in your view presented the greatest obstacle to changing your accounting program in incorporating IFRS into your curricula?						
	Budgetary constraints	Resistance from accounting faculty	Resistance from non-accounting faculty	Time constraints due to other important topic coverage		
Percent	8%	5%	3%	85%		

Based on the overall survey results, we believe that our principles-based program is feasible and would be a welcome development. Our program innovations reflect the belief that accounting education should provide students with a more generalized knowledge of accounting built around a unifying theoretical framework. Under such a framework, students will be required to think in terms of how a particular standard does or does not capture the economic essence of a transaction. The principles-based nature of IFRS provides a vehicle through which fundamental change in accounting education can occur. However, the cost of transforming the existing system to the more dynamic principles-based model may not be as easy for US faculty who have been conditioned for many years to think in terms of teaching specific rules rather than broad concepts. In the next section we address this concern and other implementation barriers, and recommend possible solutions.

Implementation Barriers and Recommendations to Address Them. We believe there are five principal barriers to the development of our principles-based program and the related curriculum and pedagogical innovations described above. They are:

Barrier 1 - Time Constraints: The principal barrier to change based on the survey results appears to be time (See survey question 7). Accounting programs, depending on available resources, may address this burden in one of three ways: providing a separate certificate program; allowing students to double-major (accounting/finance); and encouraging students to enter an MBA or master's program. The underlying purpose of an undergraduate program should be on providing students a broad-based knowledge of accounting as an information system contributing to a decision-making process. Removing undergraduate faculty from the pressure of accommodating the 150-hour requirement will make the inevitable incorporation of IFRS in undergraduate accounting programs more palatable.

Barrier 2 - Lack of administrative support and willingness to provide Resources: The best

approach for enlisting administrative support is to stress the fact that AACSB, ACBSP, and other academic accrediting bodies have incorporated IFRS as a required body of knowledge. Thus the importance of incorporating IFRS into the curriculum as a basis for maintaining or gaining accounting accreditation should be the primary argument for providing the necessary resources. A related and perhaps more immediate argument for obtaining administrative support is that failure to provide for IFRS in the curriculum will render accounting graduates unprepared to answer IFRS problems and concepts appearing on the CPA exam.

Barrier 3 - Faculty lacking training in IFRS: This barrier is more perceived than real. Training programs offered by the AICPA are now available, do not take very long to complete, and are financially viable. Faculty needing to complete CPE statutory requirements can enroll in these classes, and can obtain a certificate attesting to their expertise in IFRS.

Barrier 4 - Time constraints aside, a General unwillingness to Change the Status Quo: Again we believe that the business accreditation (e.g., AACSB and ACBSP) process, which emphasizes the development of critical thinking, writing, and applications (cases etc.) will pressure accounting faculty and administrators to make the necessary structural changes. Moreover, the CPA exam is trending away from testing content knowledge, and toward testing conceptual problem-solving and research abilities, which will further accelerate accounting reforms.

Barrier 5 – Developing Grading Criteria for Evaluating Writing, Speaking, Team Assignments: Addressing the problem of quantifying more subjective grading criteria associated with evaluation of student speaking and writing as well as technical skills, Likert scales for specifically defined qualitative attributes (e.g., depth of topical coverage, strength of debate, organization and clarity) might be improved over time. In the section of this paper under Program Teaching, Pedagogies

and Assessment, we provide a possible approach toward assessing learning outcomes based on more subjective criteria.

Concluding Comments. The development of a principles-based program based on this paper's model will not be achieved in a short time as the barriers described above will be difficult to resolve. Moreover, incorporation of the above mentioned class pedagogies, written projects, and group research will present challenges in schools with relatively large class sizes. Note that the survey was sent to European schools, many of whom have large student bodies and presumably large accounting classes. While none of the respondents indicated that class size was a problem, we believe that our principles-based program would work optimally in classes of no larger than 30 students. This suggests that larger programs might have to consider offering more sections, which may prove problematic in budget-strapped universities. Our proposed program and recommendations for overcoming barriers should be viewed as a starting point. A consensus among administrators and faculty will be necessary for the existing accounting education paradigm to change. Given the need for substantive change, incorporating IFRS into US accounting programs should be not be seen as a burden but rather as an opportunity to change the nature and content of accounting programs.

Appendix Proposed Curricula

Introductory Accounting 1 (3 credit hours):

This course for all business students would be descriptive and would expose students to the historical evolution of IFRS, the nature of principles-based reporting, the institutional and regulatory structure out of which international reporting standards evolve, the current status of efforts mandating IFRS implementation, pros/cons of IFRS or any proposed single global reporting model, and introduction to differences between specific standards and their financial effects. Course would have a user focus.

Introductory Accounting 2 (3 credit hours): The first part of this course for all business students will require them to read and report on the

various concepts contained in the Framework. Students will be exposed to both IFRS and US GAAP, and be expected to work problems which require application of both US GAAP and IFRS. Additionally, they will be expected to justify why one accounting treatment better captures economic substance of a transaction than another in terms of the relevant concept stated in the Framework. The second part of the course will involve applications of both IFRS and US GAAP in a real world case. The case will require the student to compare and evaluate the effects of a US GAAP treatment with that of IFRS. Since the course will view accounting information from the user standpoint with a decision making focus, managerial/cost concepts will be built into the case analysis.

Because some evidence exists (Huang, O'Shaughnessy & Wagner, 2005) that students perform significantly better in intermediate accounting if they have some exposure to the traditional accounting cycle analysis (i.e., double-entry bookkeeping), part of the course grade will be based on a practice set which students will be expected to work outside of class during the first two weeks.¹⁵

Accounting as an Information System (3 credit hours): Course would present accounting from the standpoint of users. Discussion would focus on the various uses of accounting information, and the relationship of accounting to other functional areas of business: production, distribution, etc. Students would be exposed to the different types of electronic information systems. The relationship between accounting's role in decision making, control, performance evaluation, and stewardship will be discussed.

With regard to intermediate accounting, we recommend extending the traditional 6 hours to 9 credit hours. Davidson & Francisco (2009) surveyed 200 US universities and found that 40% of those surveyed either added an additional course or extended the 2 semester course sequence from 6 to 8 hours. Reasons advanced were the need to spend more time on applications and or to use interactive learning pedagogies in addition to time spent covering IFRS and comparing it to US GAAP.

Intermediate Accounting 1, 2 and 3 (9 credit hours): Our intermediate accounting series will utilize a model discussed in (Catanach, Croll & Grinaker, 2000); which centers curricula around business activities. Students would first prepare financial statements for a hypothetical company prepared in accordance with IFRS, after which they would be expected to reconcile IFRS net income and stockholders' equity to that of US GAAP. By playing the role of accountants providing advisory services to company management, students would be expected to develop a number of questions relating to operating, financing, and investing activities. The questions would require a comprehensive understanding of both IFRS standards and US GAAP. This format would facilitate an integration of managerial/cost accounting subject areas. Assignments built around the continuing case in all 3 courses would include:

- 1) Oral and written synopses of key concepts contained in the conceptual framework.
- 2) Article presentations involving unresolved differences between US GAAP and IFRS with respect to account valuation, and measurement issues.
- 3) Debates among two groups of students, one group making the case for a US GAAP standard, and another for the related IFRS standard in a particular context related to the case question.
- 4) Presentation of responses to the questions related to accounting issues with one group of students playing the role of the advising accountants; another group the role of the internal accountants.
- 5) Research paper related to a particular accounting treatment which remains unresolved by the IASB and FASB per their convergence project.

Exams would consist of problems requiring the student to reconcile IFRS GAAP balance sheet valuation and income determination to that of US GAAP, and essay questions requiring students to comment on an IFRS benchmark treatment against an acceptable alternative treatment.

Managerial Accounting and Cost Management (3 credit hours): This course would provide more in-depth coverage of topics introduced in the second introductory course and in the intermediate accounting series. The traditional areas of planning, controlling, and decision making will be covered. However, coverage will be expanded to include discussion of how the transition from US GAAP to IFRS might affect the existing information system. The course will include discussion of how the greater flexibility associated with principles-based IFRS increases or reduces agency problems, earnings smoothing, big baths, and other accounting irregularities. A case approach will be utilized with the text used as supporting reference. Students will be expected to read the existing academic as well as professional literature regarding cost management issues (pros and cons of activity-based costing and management, costs/benefits of standard costing systems, balanced scorecard etc.). Students will make oral presentations based on their readings as well as submit written synopses. Students will be assigned to groups to conduct research in some area of cost management, make a presentation of their findings and submit a written report.

Auditing (3 credit hours): The course examines the duties and responsibilities of the independent auditor. Emphasis will be placed on the independent auditor's study and evaluation of internal control, the nature and content of substantive testing, and statistical sampling methods. Accountants' legal liability will also be examined in the context of Sarbanes-Oxley, and generally accepted auditing standards. Particular emphasis will be placed on the effects transition to IFRS might have on the independent audit in terms of the SOX internal control provisions, and the scope of the audit. Ethical and moral dimensions affecting the auditor's relationship to his client company, regulatory authority and fraud detection will be considered. Students will complete a research paper to be presented orally, and submitted in writing. Coverage would include consideration of international accounting standards with particular emphasis on the International Auditing and Attestation Board, and how the board promulgates

International Auditing Standards (ISAs). Differences will be discussed between ISAs and US auditing standards, and the extent to which US auditors can rely on audits of US foreign subsidiaries performed in accordance with auditing will be covered.

Taxation of Individuals (3 credit hours): The course will introduce students to the fundamental principles of individual income taxation. The course will examine gross income, expenses, tax-exempt income, itemized vs. standard deductions. In addition to hands on experience preparing Form 1040 and related schedules, students will analyze cases involving IRS audits of individual tax returns involving questionable deductions and income reporting. Each case will be linked to a particular 1040 line item. Students will be expected to present the case analyses to other class members who have also read the case, research the relevant tax law, and in a Q&A session address questions posed by those class members and the instructor. The student will be evaluated on how well he presents the case, and the other students on their preparation and delivery of the questions. Each student will complete a research paper with the topic: how mandatory implementation of IFRS might affect existing tax laws, and their application.

Taxation of Corporations, Estates, and Fiduciaries (3 credit hours): The course will introduce students to the taxation of corporations, estates, and trusts. In addition to exposure to current provisions of the internal revenue code, students will be expected to discuss and debate current and prospective legislation regarding taxation of foreign source income, preferential treatment of dividend and capital gains, the alternative minimum tax, the estate tax, elimination of tax subsidies for various corporate entities, and other contentious tax issues. Consideration of the ethical dimensions of using tax shelters will be considered. Students will be expected to select one of the contentious issues, present his/her research orally, and submit a research paper.

Accounting majors will be expected to choose two accounting courses from the following list.

With respect to our seminar courses, each student will be assigned a particular article, present it to the class, and submit a written synopsis of the article. Other students will be required to read the articles presented, and will be evaluated on the depth and breadth of their questions to the presenter. Each student will be expected to research a topic, and submit a 15 page research paper for the semester.

Seminar in Financial Accounting Theory: The course will examine areas of divergence between the US GAAP and IASB GAAP currently under consideration. Students will be expected to read articles from the academic and professional literature related to these areas.

Seminar in Management Accounting: The course will examine the academic literature as it relates to such topics as activity-based costing and management, transfer pricing, agency problems, flexible management systems, cost control, and performance evaluation.

Advanced Financial Statement Analysis: This course will be conducted as a seminar. Students will examine particular accounting problems confronted by actual companies. Students will analyze each case and submit a written synopsis. The instructor will serve as a facilitator for discussion of the case, and students will be evaluated on the substance of their comments. Exams will take the form of case analyses involving companies affected by a particular accounting standard (IFRS and US GAAP). Each student will be expected to select a controversial accounting standard, find companies affected by the problem, and submit a case study focusing on how the standard affects the company financial reports.

International Accounting: The student will examine aspects of accounting operations within a multinational corporate environment. Key topics of analysis will include foreign exchange exposure; translation of foreign-denominated financial statements; consolidated financial statements; transfer pricing; Foreign Corrupt Practices Act; and related tax and regulatory issues. Students will compare U.S. and foreign practices in areas such as financial standards and

reporting, auditing, and performance measurements. Students will focus on differences between IFRS standards and US GAAP standards. Problem sets will be worked where students will be expected to reconcile IFRS determined net income and stockholders' equity to US GAAP net income and stockholders' equity. Students will present written case analysis for each topic. They will also submit a research paper exploring the cultural and institutional factors which make de-facto application of a financial reporting system.

Seminar in Taxation: The course would provide a more in-depth study of taxation of individuals, corporations, and fiduciaries. The course would consist of student presentation of professional and academic research into controversial tax law, corporate tax shelters, the political and social dynamics underlying proposed changes in the Code such as the flat and value-added tax, taxation of foreign affiliates, transfer pricing, and foreign-source income. The impact of IFRS on existing tax laws and changes in the internal revenue code will be addressed. Students would be evaluated on several research papers.

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The Power of Compliments: Generating Positive Behavior Changes in Freshmen Students

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Abstract. This study examined how giving compliments affected freshmen students in an *Intro to Business* course at a four-year public university. A review of the literature was completed in the areas of positive psychology, compliments, and retention. Primary data was collected from reflective essays that freshmen business students wrote after giving three objective compliments per day for twenty days. Grounded theory was used to analyze the data and determine appropriate categories. The author utilized double coding in order for the data to be placed into the determined categories. The findings included less stressful environments, increased self-confidence, and improved communication as a result of the experiment. Additionally, suggestions for future research linking positive psychology to increased retention were presented.

Keywords: compliments, positive psychology, grounded theory, freshmen students

Positive Psychology. Positive psychology is a relatively new field of study. Gable and Haidt (2005, p.104) define positive psychology as the following, “the study of the conditions and processes that contribute to the flourishing or optimal functioning of people, groups, and institutions.” Martin Seligman, the former president of the American Psychological Association, pointed out that what goes well should be studied alongside of what goes wrong in order to get the full picture (as quoted in van den Brink & Kohler, 2010). As humans we tend to focus more on the negative things in life even though studies have shown that positive aspects like compliments are much more commonly occurring in society (Gable & Haidt, 2005).

Compliments have previously been thoroughly researched in terms of cultural differences and syntax. New research in the positive psychology

vein is pushing for compliment research in other areas like education, business, and project management. Research involving positive psychology in schools has shown that the earlier positive behavior is integrated into the curriculum the more successful students can be throughout their education (Chafouleas & Bray, 2004). Positive behavior within the work environment leads to higher job satisfaction, better task performance and ultimately higher incomes (Lyubomirsky, King & Diener, 2005). Compliments allow for improved teams (better problem solving and increased creativity) that experience less conflict (van den Brink & Kohler, 2010). In fact, Lyubomirsky, King and Diener (2005) created a conceptual model backed by several studies that shows happiness, a byproduct of positive behavior, leads to success rather than just following it as previously believed.

The Freshmen University Environment.

Freshmen year is typically the most difficult and challenging period for college students (Lau, 2003; Reason, Terenzini, & Domingo, 2007). Lau (2003, p.127) points out that “the transition from high school to college life is overwhelmingly stressful.” First year students may lack the necessary skills for academic as well as social success. Some students are just not able to adapt to living on their own yet while still being governed by rules whether it be their parent’s, the university’s, or even their own set boundaries. Freshmen year is what Reason, Terenzini, and Domingo (2007, p.293) label as a “foundational year.” Freshmen students begin building the foundation upon which the rest of their academic as well as professional careers will be based.

Among students who do not complete college, the majority drops out in the first year of school (Johnson, 2000-2001; Lau, 2003). Johnson (2000-2001) described three primary reasons for leaving college: student-centered, external from the student, and institution-centered. The first category includes the estimated 30 to 40 percent that drop out because of academic problems (Johnson, 2000-2001). Students that also fall into the first group have not matured academically so they lack the direction and

focus necessary to persist towards academic goals. The middle group of dropouts contains those students that cannot afford the large financial burden that college presents. The last group of students is affected by the lack of university provided support whether academic or social. According to Johnson (2000-2001) the common thread that runs through all three groups is a feeling of isolation.

Support is key for freshmen to succeed. Tinto (2006, p.3) states “at no point does involvement matter more than during the first year of college when student attachments are so tenuous and the pull of the institution so weak.” This support encompasses academic and personal as well as social support. Students need to feel connected to the university and not be “isolated learners” (Tinto, 2006). This connection can come from their relationships with other students and even faculty members. Schlossberg’s theory states that without a sense of belonging, students may feel “self conscious, irritable, and depressed” which are feelings that could ultimately lead to attrition (Roberts & McNeese, 2010).

Student Retention. Colleges expend a large portion of their resources on increasing admissions while retention efforts essentially become no more than an “afterthought” (Hossler, 2005). In these times of economic despair, student retention should be of the utmost importance to higher education institutions. In fact, “each student that leaves before degree completion costs the college or university thousands of dollars in unrealized tuition, fees, and alumni contributions” (DeBerard & Spelmans, 2004). High attrition rates transmitted by all media outlets also create a negative image for potential students and their parents. Even when schools do understand the importance of student retention they use ineffective strategies. Tinto (2006) finds programs like freshmen seminar and honors programs help to farther compartmentalize the university environment making the students feel even more disconnected from one another. Gerdes and Mallinckrodt (1994, p.286) point out that while academic success is important “integration into the social fabric of campus life plays a role at least as important as academic

factors in student retention” (as quoted in Roberts & McNeese, 2010). Social and professional organizations are also utilized to help students “integrate smoothly into their new learning and living environments” (Lau, 2003, p.131). Examples of these programs include service learning programs, coop experiences, clubs, and even Greek life. Research has shown that retention rates are higher when social integration has been achieved (Johnson, 2000-2001; Roberts & McNeese, 2010). Bean (2005) goes onto conclude, “when students feel like they are a part of the campus community, the more likely they are to feel loyal towards their institution and persist” (as quoted in Roberts & McNeese, 2010).

Well, we do not disagree that social organizations/activities aid in the retention of students we feel that ultimately the student participant must experience a behavioral change before these social opportunities can be effective. Just because a student belongs to a club/sports team/fraternity does not mean that the student feels that necessary sense of belonging and camaraderie. Jones pointed out that social opportunities are not adequate to increase student enrollment because ultimately the students need to seek to actively participate in such organizations (as quoted in Roberts & McNeese, 2010).

Schlossberg (1989) recognized that in order for students to first become involved in campus activities, they must feel a personal sense of belonging and significance. Students who do not feel a personal sense of belonging and significance will elect not to actively participate in such organizations and therefore be unable to take advantage of the benefits of active involvement. At times students appear almost stuck in a position from which it is challenging to move forward and increase social engagement. This study focuses on compliments as a catalyst in pushing students to actively participate in social opportunities afforded to them by the university environment.

Compliments. Holmes (1986, p.446) defined a compliment as “a speech act which explicitly or implicitly attributes credit to someone other than

the speaker, usually the person addressed, for some ‘good’ (possession, characteristic, skill, etc.) which is positively valued by the speaker and the hearer.” Essentially, there are two types of compliments: the first type includes compliments pertaining to appearance (including possessions) and the second type consists of compliments pertaining to ability (Holmes, 1986).

People who give compliments receive a lot of benefits themselves. Research has shown that people who give compliments experience similar positive feelings as are associated with volunteering and donating to charities (Matheson, 2009). They may also gain additional friends and mend existing relationships because people want to be around positivity (Matheson, 2009). Studies have also shown that workers such as hair stylists and waiters experience higher tips when complimenting customers (Seiter & Dutson, 2007; Seiter & Weger, 2010). Business greats such as Carnegie and Rockefeller used compliments to attract new clients, secure current customers, and motivate employees to work harder (Matheson, 2009). Compliment recipients (the receivers here) also experience benefits. A study that was done in Japan actually found that receiving a compliment activates the same region of the brain as receiving cash. The researchers went on to explain that compliments and cash both raise our social status and give us a sense of belonging that all humans desire (Steenhuysen,

2008). This sense of belonging allows for increased self-esteem and confidence.

The Study. The first step of the study involved gathering primary data from freshmen students about how giving objective compliments affected them. Grounded theory was then employed to categorize the contents of the narrative essays. Double coding insured that student responses were categorized accurately. Each category was expanded upon and assigned relevant student quotations. The overall findings ultimately led to a hypothetical connection between positive psychology and retention.

Methodology

Participants. Three different sets of students participated in this study. All participants were part of the Introduction to Business class offered to freshmen at a four-year public university. The author of this study was the professor of all three of these Introductions to Business classes. The first set of 30 students (17 males, 13 females) was enrolled in the class in the spring semester of 2010. The other two sets of students were enrolled in two different sections of the course in the fall of 2010. The latter groups were comprised of 29 (17 males, 12 females) and 28 (12 males, 16 females) students respectively. This brought the total number of freshmen participants to eighty-seven. Overall gender makeup of study participants was almost even with 53% males and 47% females.

Table 1: *Gender Distribution*

	Group 1	%	Group 2	%	Group 3	%	Total	%
Male	17	57%	17	59%	12	43%	46	53%
Female	13	43%	12	41%	16	57%	41	47%
Total	30	100%	29	100%	28	100%	87	100%

Essays. The assignment to use objective compliments required the students to recognize positive aspects and behavior when viewing self and their environment. First the professor defined the word compliment as an “honest statement of praise for some objective trait or merit that deserves commendation.” After the

students all had a uniform definition, they were given examples of desired types of compliments through role-play. These examples emphasized compliments, which were objective, specific, and honest. It was recommended that the students find something in every person to compliment in order to make the complimenting

process more natural as well as more accurate. A compliment from one stranger to another ensures an honest and objective compliment.

Lastly, each student received an assignment sheet that summarized the points the professor had made earlier and that went further into detail about the necessary requirements for completion of the assignment. Students were expected to give three objective compliments per day for a total of twenty days. They were then tasked with writing a reflective essay containing the following three parts: how the compliments affected them, how the compliments affected their environment, and how the compliments could be useful in business. Each of the previous three components was meant to equal about one third of a three-page essay.

Data Analysis. The research method used in this paper, grounded theory, was developed in the 1960's for use in the sociology field. Since then this technique has been employed by numerous researchers (Binder & Edwards, 2010; Jacobson, 2009; Neibert, 2009; Searight & Gafford, 2006) and has been the subject of many articles as well (Elliott & Lazenbatt, 2005; Gelling, 2011; Mills, Bonner, & Francis, 2006). Essentially grounded theory creates a theory through constant data analysis rather than the various research methods that test an already established hypothesis. Grounded theory combines many different research methods (data collection, selective coding, theoretical sampling, etc) but the most important element of grounded theory is the constant comparative method. The constant comparative method focuses on continuous analysis of the data collected. This constant analysis allows for increased accuracy in all aspects of the research and eliminates the need for member validation/checking. Steady data analysis allows for dynamic categories that develop the theory through the entire research process (Elliott & Lazenbatt, 2005).

The general topic to be investigated was the effects of compliments on college freshmen. Eighty-seven reflective essays were collected and analyzed by the authors in three separate batches. During these initial readings, the authors created six to eight categories they felt

adequately encompassed the effects of the experiment per the student essays. The authors then discussed their different categories and there was reasonable agreement to decide on seven categories and the parameters of each category. The papers were then read several more times in order for both individuals to code the papers (double coding) in relation to the previously agreed upon categories.

The coding was transferred to a spreadsheet format to tabulate the number of respondents in each category. While analyzing the data, the authors examined the relationships between the categories and sorted these ideas into theories. Obviously from the responses, the compliment experiment had an overall positive effect on the student participants. These positive effects preceded increased student integration. Ultimately, the theory emerged that the effects of compliments may lead to increased freshmen retention in addition to the already evident positive effects.

The findings section included a brief description of each category that explains the components of each theme. At least one student participant quote was also picked for each category and included in the description of the findings for that particular section. The authors felt the selected quotes summarized each category well in the participants' own terms. Some of the categories were overlapping in the sense that one led to another but the authors felt justified in creating seven individual categories.

Results/Categories

Compliments as a means of increased communication. Over half of the participants felt that they improved their communication skills. They believed that by giving compliments people were more prone to want to converse with them. In essence the compliments acted as icebreakers for conversations between people who may have not normally taken the time to hold a conversation. Two students reflect on their increased communication skills:

"The biggest change I've noticed in myself is that I can better communicate with others.

Having always been shy, this has been difficult for me growing up. Compliments make great conversation starters and they can easily be used to bring yourself into a conversation.”

“I found myself more willing to talk to people that otherwise I would not have. I would have been too shy and timid but through this experience I gained enough confidence to overcome this.”

Table 2: Increased Communication Skills

	Group 1	%	Group 2	%	Group 3	%
Yes	16	53%	13	45%	17	61%

Increased social awareness as a result of the compliment experiment. Nearly a quarter of respondents experienced increased social awareness as a direct result of the compliment experiment. The student respondents were forced to really look at the people around them in order to give compliments to them. They could no longer ignore the people they had passed on the way to class or stood in line next to in the cafeteria. Participants needed to appreciate each individual in order to give a meaningful compliment. One student noted her experience as this:

actually look for things to compliment people on. My awareness of others’ actions has definitely increased.”

By giving compliments, the student respondents were able to channel this increased social awareness into additional positives such as new friendships, increased respect, and an overall more optimistic outlook.

“It makes me more aware of people and their actions. At first, I found it difficult to compliment people and find things to compliment them on, but this assignment made me open my eyes and

“It [compliment giving] felt really good; like we had created some sort of an immediate bond without really even knowing much about each other. It was great to see how paying attention to the little details in others opened up doors of respectful communication, friendship, and influence.”

Table 3: Increased Social Awareness

	Group 1	%	Group 2	%	Group 3	%
Yes	12	40%	6	21%	0	0%

Increased self confidence as a result of the compliment experiment. Almost seventy percent of respondents believed that the compliment experiment provided them with increased self-confidence. Often this increased self confidence resulted in an increased sense of belonging.

Compliment giving was often reciprocal, thus the participants were given an increased number of compliments themselves. These reciprocal compliments help the students to increase their self-confidence. One student explained it this way:

“Giving out compliments also gave me more confidence to socialize with others and learn to be more open. It’s an essential and a pleasant feeling to know that someone cares about you and that you belong with a group of individuals.”

“Complimenting others can also lead to them complimenting you back. This can boost your self-esteem, and make you feel more motivated and confident.”

On the other hand, some students experienced increased self-confidence as a result of

compliment giving itself. By giving a compliment, the participants felt better about themselves because they could see how the compliment positively affected its recipient.

“I was able to feel more confident because I felt like I made a difference in another person’s life. Therefore, I was able to not only raise the other person’s self-esteem but my own as well.”

Table 4: *Increased Self Confidence*

	Group 1	%	Group 2	%	Group 3	%
Yes	18	60%	20	69%	22	79%

The impact of the compliment experiment on relationships. About forty percent of students felt that by giving compliments they were able to improve relationships. New relationships were created as well as existing relationships strengthened. Some students reconnected with their parents while others were able to find common ground with their roommates. One student observed:

“My environment saw changes such as more relationships; by giving out compliments I was also building some trust in my environment. I was becoming more respectful of those around me which made them more trusting and willing to build relationships on that trust.”

“Giving out a compliment to [my roommate] daily for the last 20 days has had a substantial impact on me. I have noticed that he has been a lot more respectful to my space in our dorm and his general attitude towards me.”

Another significant idea was the notion that compliments added to self-respect. Respondents felt that this increased self-respect allowed them to become more confident in their relationships with others. They felt that by giving others compliments they were essentially building up their own self-respect that could be shared with the compliment recipient. Two students summed up this idea best by saying the following:

Some students reflected upon why existing relationships improved. A large majority of these students came to the conclusion that that the strengthened relationships were a direct result of increased mutual respect. The students also commented that this newfound respect translated into increased trust in their relationships. According to the participants, trust and respect were particularly important in new relationships. The following student participant quote summarizes this idea well:

“When people have confidence in themselves that generates self respect and self worth. When people respect themselves they can then respect others and others will respect them in return.”

“Overall I feel that giving compliments over the past twenty days has allowed me to grow as a person and become more confident in my relationships with people as well as with my own thoughts and abilities.”

Table 5: *Positive Impact on Relationships*

	Group 1	%	Group 2	%	Group 3	%
Yes	13	43%	9	31%	14	50%

The experiment created a more positive environment.

about them and that you actually care enough to let them know it.”

“Giving a compliment shows someone that you have actually taken the time to notice something

Nearly three quarters of respondents felt a positive change in their environment occur

during the experiment. Positive praise in the form of compliments reduced stress and opened communication lines. The compliments were able to increase the self-confidence of both the giver and the receiver therefore everyone was happier.

“All around [compliment giving] just made the environment happier, positive, and a lot more upbeat than before. When your self-esteem is raised it makes one happier, and in my opinion, happiness is generally infectious.”

Table 6: *Perceived Positive Environment*

	Group 1	%	Group 2	%	Group 3	%
Yes	22	73%	21	72%	20	71%

Participants were more socially involved following the experiment. Almost forty percent of participants became more socially involved following their participation in the experiment. Student’s journals revealed common feelings of loneliness and timidity. During the compliment exercise, they acquired the self-confidence and communication skills to make new friends. The students reported increased participation in supplemental instruction classes, on campus social gatherings, and an increase in friends. The following two quotes illustrate this point:

“It has also introduced me to new people, I have made several new friends up here because of the compliment assignment. People I would have never talked to are now some good friends.”

“My friends seem happier around me. I’ve been invited to more group events and have developed deeper relationships than I used to have with them.”

Table 7: *Increased Social Involvement*

	Group 1	%	Group 2	%	Group 3	%
Yes	10	33%	13	45%	11	39%

The experiment initiated real behavioral change in student participants. Almost a quarter of participants felt that they would continue their complimenting ways well beyond the experiment timeframe. Respondents liked the results of complimenting such as a more positive environment, more self-confidence, and better communication. Many had not realized before how much a small action such as giving a compliment could impact their daily lives.

feel more inclined to reach out more and establish a social bond, whether small or large, with many more strangers that I may meet in the future.”

Students also realized the potential of compliments to acquire new friends and widen their social networks. This was a major reason for continuing the compliment behavior.

“Now that I know how wonderful it feels to give compliments, I am more interested in continuing to do so. And since I have received positive communication back from those I compliment, I

“I now compliment people in hopes that we may find something in common, and we may strike up a conversation and eventually become friends.”

Table 8: *Initiates Behavioral Change*

	Group 1	%	Group 2	%	Group 3	%
Yes	7	23%	5	17%	7	25%

Discussion. The students reported that giving regular compliments led to positive changes within themselves and their environments which led to increased social integration. Seventy-two percent of respondents felt their environments become less stressful and more positive. Sixty-nine percent of participants experienced increased self-confidence as a result of this activity. This increased self confidence led to the students communicating better (53%),

strengthening existing relationships/creating new relationships (41%), and overall becoming more socially involved (39%). Additionally, twenty-two percent of students experienced a behavioral change and stated that they will continue to compliment people in order to keep obtaining the benefits they experienced. Lastly, twenty-one percent of students noted increased social awareness.

Table 9: *Pooled Results*

	Communication		Social Awareness		Self Confidence		Relationships	
Yes	46	53%	19	22%	60	69%	36	41%
	Environment		Involvement		Behavioral Change		Retention rate	
Yes	63	72%	34	39%	19	22%	77	89%

The most common attributes from the study found in student essays were more positive environments and increased self-confidence. Many students felt that the increased self-confidence was a catalyst for better communication, strengthened relationships, and increased social involvement. The study includes all categories, even though some findings were not significant, in order to obtain a better picture of just how much this study affected these freshmen students. The fact that even one fifth of participants want to integrate compliment giving into their everyday life and recognize that they have become more socially aware is itself a step towards better student integration.

Additional Research. The study provides many possible future avenues of research in terms of using positive psychology activities to increase retention. Future research could focus more on retention rates in order to quantify the actual impact of such an experiment on student retention. Our study focused on business freshmen students at a four-year public university Testing the retention link with differing variables would also better show whether it holds true in all conditions.

The idea of this study could also be used in workplace environments to lower turnover rates. Currently, many new employee programs share all the weaknesses of student retention programs and therefore make small impacts. High employee turnover rates result in high costs for corporations. Much money is invested in training and benefits not to mention the lost time investment. An increased sense of integration and camaraderie may also have a profound impact on employee loyalty. Perhaps future research would even examine the effects of such an experiment on existing workers.

Limitations. The student participants were asked to be completely honest but some students may have been predisposed by social desirability. They may have also been influenced by what they believed the professor sought since this was a graded assignment. The way in which the compliment receiver responded to the compliment and the environment that the compliment was given in may have also affected the results. The majority of our participants belonged to the school of business and may not represent the student population as a whole. Our sample is not random, however, we believe that eighty-seven essays allowed us to achieve a reliable sample.

Conclusion. Retention is becoming increasingly important to higher education institutions. Essentially if students feel isolated or uncomfortable they will drop out creating a negative image of the institution, which leads to a sizeable financial loss. Freshmen year is the most important year in which to establish a feeling of belonging and ultimately achieve a sense of loyalty to the institution. Therefore retention programs should be and usually are especially focused on freshmen.

Much research has been done in the area of retention, creating many strategies, most of which have produced little success. Perhaps the lack of success is due to the strong academic orientation of previous programs. Even programs that seek to socially integrate students lack the understanding that for these programs to be effective, the students must actually desire to socially integrate. The root of the problem with current retention programs may very well lie in students' own social anxieties and lack of social skills.

In order for students to feel comfortable and receive the benefits of the social opportunities created by the institution they must first have healthy self images that empower them to want to make connections with others. The use of compliments establishes commonalities and a more positive environment. As students gain a sense of belonging they acquire greater social awareness. This social awareness leads to improve existing relationships and more opportunities to develop new relationships. Increased self-confidence allows them to be ready to embrace new social opportunities within their environments.

The above-included student quotations show that our participants gained a more positive environment, increased self-confidence, and improved communication skills, among other benefits. These things allowed the students to establish new relationships, strengthen existing relationships, and become more involved in campus life. Fundamentally, this experiment gave students the tools and desire to effectively integrate with their peers. This integration is

associated with higher retention of freshmen students. The compliments acted as a catalyst for increasing student integration, which has the potential to increase student retention.

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The Harmonization of Accounting Standards

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Abstract. During the last several decades businesses have experienced an increasingly rapid rate of global and informational change. This transformational pressure has had a significant impact on U.S. accounting regulators, providing a window of opportunity for improving the standard-setting process. This paper argues that an increasingly codependent and interconnected world requires a single, harmonized standard that will provide a common basis for an effective and efficient global marketplace. A transition to a harmonized standard will not be without its own risks and costs, yet the cost of obsolescence and irrelevancy may prove to be the greater threat to the current system.

The purpose of this paper is to provide an overview of the issues related to the harmonization of accounting standards, an investigation of the two major standards in use, followed by a brief illustration of how financial assets would be measured and disclosed under a fair value, principles-based system.

Introduction. During the last several decades businesses have experienced an increasingly rapid rate of global and informational change. The resulting expansion and decentralization of societal and cultural boundaries provides accounting regulators with an opportunity for advancing the standard-setting process. The

paper argues that an increasingly codependent and interconnected world requires a single, harmonized standard that will provide a common basis for an effective and efficient global marketplace. As such, two major standards currently in use in key capital markets are investigated. An examination of both standards' strengths and weaknesses demonstrates that a principles-based regime is superior to a rules-based system. Finally, the paper concludes with a brief discussion of how financial assets would be measured and disclosed under a fair value, principles-based system.

The two major standards. Before presenting a roadmap for the harmonization of existing standards, an overview of each of the two major standards is necessary. Although principles-based and rules-based standards are not well defined, the Financial Accounting Standards Board's (FASB) generally accepted accounting principles (GAAP) are commonly considered rules-based while the International Accounting Standards Board's (IASB) international generally accepted accounting principles (iGAAP) are commonly considered principles-based. The following section reviews the advantages and disadvantages associated with the use of a more rules-based standard via GAAP as opposed to a similar examination of a more principles-based standard via iGAAP.

Advantages of GAAP. To a large degree the U.S. accounting profession has been solely responsible for the creation and implementation of GAAP over the last century. A rise in scandals and public criticism during the past 30 years reached a crescendo and the authority to pronounce GAAP was finally removed from the hands of the profession (Zeff, 2003). As a result, many have questioned the ability of what is perceived to be a rules-based system to effectively promote a fair and true financial reporting mechanism. Despite these failures there appears to be two advantages to GAAP. The primary advantage is that GAAP benefits constituents by providing more structure, verifiability, and detail. This advantage then leads to a secondary benefit of increased market confidence. Each is evaluated further below.

Although a “check-box” mentality certainly seems to exist, one primary question is whether this mentality is a result of a rules-based system. Some argue that constituent demand is responsible for creating a perceived system of rules, driven by what appears to be a list of detailed rules and guidance. This appetite for rules and guidance arises at least in part due to desires for clarification, scope extensions, treatment exceptions, and implementation guidance (Financial Accounting Standards Board, 2002; Schipper, 2003). According to Schipper (2003, p. 71) the “...U.S. financial reporting standards are in general based on principles, derived from the FASB's Conceptual Framework, but they also contain elements—such as scope and treatment exceptions and detailed implementation guidance—that make them also appear to be rules-based.” Therefore it seems safe to conclude that FASB and Schipper would agree that GAAP is not purely principles-based. However, they would also likely note that the current system provides an advantage to constituents by offering more structure, verifiability and detail than a strictly principles-based regime (Financial Accounting Standards Board, 2002; 2003).

Secondarily, a by-product of increased verifiability is an improvement in market confidence. By increasing market confidence, GAAP provides an adequate response to one of FASB's stated goals: to provide relevant information in order to encourage market confidence (Financial Accounting Standards Board, 2010). In fact, two studies noted no difference in quality of information provided by GAAP vs. iGAAP (Hail, Leuz, & Wysocki, 2010a; Leuz, 2003). This implies that market confidence via verifiability can be retained without sacrificing any informational quality.

Disadvantages of GAAP. As globalization continues to encourage international interconnectedness there is greater resistance from factions both within and without the U.S. to abandon the current standard-setting system in favor of iGAAP. These constituents believe that GAAP is inherently flawed in several ways. First, there is a perception that a rules-based

approach encourages compliance rather than judgment. Second, the bright-lines associated with GAAP encourage earnings management. Last, GAAP fails to reflect the economic realities of certain transactions. These shortcomings are discussed below.

While a more rules-based approach might offer increases in structure, verifiability, and detail, it can also encourage a “compliance” mentality which begins to impair the informational value afforded by GAAP. Even Schipper, a proponent of GAAP, acknowledges that the current GAAP system fosters “...an alleged current ‘check-box’ mentality, that is, in the view of some, an open invitation to financial structuring and other qualities that subvert high quality financial reporting (2003, p. 61).” Worse yet, a focus on compliance encourages form over function; i.e., sacrificing the essence of an accounting standard in order to adhere to the required rules. This discourages the use of professional judgment by replacing it with policies and procedures.

Additionally, the specification of bright-lines inevitably encourages earnings management via “transaction structuring” (Nelson, 2003, p. 100) and “financial engineering” (Benston, Bromwich, & Wagenhofer, 2006, p. 185). Indeed, earnings management is often actually increased by tighter, more precise reporting standards associated with rules-based systems (Ewert & Wagenhofer, 2005; Nelson, 2003). As a result, some suggest that a move away from GAAP towards a more principles-based system that is imprecise enough to avoid safe harbors is the only antidote to aggressive reporting (Nelson, 2003).

As noted earlier, by definition rules-based systems tend to promulgate specific and narrow guidance that suppresses professional judgment. This suspension of professional judgment becomes problematic in certain circumstances, such as the application of fair value techniques in accounting for financial instruments (Linsmeier, 2011). The use of fair value under a GAAP regime would ultimately lead to a prescriptive, mechanistic application of rules and computations. By contrast, a fair value method coupled with a principles-based system

would marry the richness of professional judgment with the imprecision necessary to exercise and report on that professional judgment.

Advantages of iGAAP. Many of the disadvantages of GAAP become advantages under iGAAP, and vice versa, and do not need to be repeated in detail. By way of summary, two key advantages to iGAAP which have been previously discussed include: (1) the encouragement to exercise professional judgment (Schipper, 2003) and (2) the ability to curb aggressive reporting (Nelson, 2003). There are three additional, and perhaps more critical, advantages to iGAAP as follows below.

First, and most importantly, iGAAP would lead to an improvement in comparability (Hail, Leuz, & Wysocki, 2010a). As globalization continues to increase competition for scarce capital resources, the importance of comparability will become more critical. Under current standards it is difficult to compare GAAP vs. iGAAP firms, and this in turn limits an investor's ability to allocate resources to the most efficient and profitable entity. Furthermore, Hail et al. (Hail, Leuz, & Wysocki, 2010a) note that iGAAP would not either increase or decrease information quality, suggesting that even a modest comparability benefit would be desirable.

Second, research suggests that principles-based standards can be both flexible and clear when written precisely (Nobes, 2005). In fact, according to Nobes (2005), the failure to base standards off of appropriate principles can lead to an overreliance on rules. Although a reduction of rules might also lead to a reduction in verifiability, Nobes (2005) seems to believe that the benefit of reduced complexity, increased flexibility and increased clarity offset such costs.

Finally, multinational firms will experience recurring future cost savings after a one-time transition cost (Hail, Leuz, & Wysocki, 2010a). Although this benefit is limited to a subset of all firms, anecdotal evidence suggests that even small U.S. firms are experiencing international growth due to rapid changes in technology and

the continued "flattening" of our world. Assuming this trend continues, it seems inevitable that other firms will eventually benefit from a global standardization of accounting principles.

Disadvantages of iGAAP. One danger of moving towards a principles-based system is that professional judgment will not be exercised appropriately, resulting in biased reporting. Maines et al., (2003) note that principles-based accounting is more difficult to implement and enforce because of the level of agreement and effort required jointly by management, the board of directors, and auditors. As a result, "the importance of professional judgment and the desire for unbiased reporting is paramount (Maines et al., 2003, p. 81)."

Because of the degree of professional judgment required, a second issue arises under iGAAP. Principles-based systems inherently afford a wider range of alternatives than do rules-based systems. One drawback to a larger range of alternatives is the lack of clarity if provides auditors when assessing management judgments. For example, a study by Trompeter (1994) indicates that a more specific, rules-based regime is likely to limit a firm's ability to influence auditor judgment. As a result, it seems likely that an increase in standard flexibility would correspond to more alternatives being available for management to affect auditor judgment.

While these are two of the more serious disadvantages to iGAAP, there are other potential problems. For example, researchers have revealed that acceptance of a single global standard would award and promote monopoly status for the standard-setter and therefore stifle innovations in accounting practices (Hail, Leuz, & Wysocki, 2010b; Jamal et al., 2010; Sunder, 2009). Likewise, Hail et al., (2010b) also note that a switch to iGAAP would not improve reporting quality which obscures whether any benefits gained would exceed the one-time switching cost and on-going compliance costs. Finally, Hail et al., (2010b) describe other complications related to standard creation and enforcement and funding of the standard-setting

body. While some of these issues are not directly related to the success or failure of an accounting standard per se, the problems of implementing and executing such a principles-based system still affect the overall success of the regime.

Why iGAAP is a preferable approach. At this moment in history two things seem abundantly clear: today is an era of information and globalization. Businesses, countries, and people groups are no longer isolated from each other. Technology, the great enabler, binds these entities together, both informing and joining disparate parties at a pace that seems to increase each day. In this context it seems likely that the international movement of human capital and goods will only continue to increase. These movements will require a common language to ensure fair and true trade. Just as English is now the common medium of business communication, a common regime of accounting standards is now necessary to measure global business exchange. This harmonization will facilitate the effective and efficient use of financial information by all stakeholders. Which regime will provide the best avenue for global harmonization? I believe that a principles-based regime offers our best chance at success. My defense of this selection follows.

A primary concern with harmonization is whether the quality of the standard will be impacted by the type of regime. Fortunately there is research evidence that neither a rules-based nor principles-based regime significantly affects the overall quality of financial reporting (Hail, Leuz, & Wysocki, 2010a). Not only will quality be retained, but other evidence shows that neither approach, as employed today, significantly alters the incentive or ability of management to report aggressively (Maines et al., 2003). However, when principles-based standards are worded more precisely then there is evidence that aggressive reporting practices can be somewhat mitigated (Hronsky & Houghton, 2001; Nobes, 2005). Additionally, there is recent evidence that suggests that reporting quality might actually be improved when both preparers and auditors use the same

principles-based system (Jamal & Hun-Tong Tan, 2010). This suggests that concerns over the quality of a principles-based regime and its ability to mitigate earnings management are unwarranted, especially when all stakeholders utilize a common system. Indeed, it appears that a principles-based system will retain the same level of reporting quality while affording the opportunity to improve a standard's effectiveness of reducing opportunistic reporting behavior.

It appears then that reporting quality is high for either regime, and therefore irrelevant for a decision to adopt one over the other. Indeed, the ideal of comparability in an increasingly globalized world rises in importance. Hence a key question: which system best ensures global comparability? Although there is recent evidence that iGAAP has already increased comparability between GAAP versus iGAAP preparers, differences between the two systems still remain (Barth, Landsman, Lang, & Williams, 2011). If these differences continue to exist they will likely continue to hinder true comparability, and outcome that seems unacceptable in an increasingly interconnected world. It is also true that both structures are susceptible to political lobbying (Zeff, 2002) yet recent evidence demonstrates that iGAAP is likely to provide modest comparability gains (Hail, Leuz, & Wysocki, 2010a). There are also critics who note that comparability benefits are unrealistic and overstated, yet most of the concern seems targeted at the issue of a standard-setter receiving monopolistic power in a one system regime (Jamal et al., 2010). It is ironic that competition in standard setting only seems important when considering nations, yet the FASB and Securities and Exchange Commission ("SEC") enjoy monopolistic powers within the U.S. It seems reasonable, just as it occurs in the U.S., that if there are enough stakeholders involved in the standard-setting process, then monopolistic power will be greatly mitigated by the internal and external forces applied by those stakeholders.

Finally, Demski et al. (2002) suggest that accounting is an information medium that encounters market and nonmarket interactions.

This implies that we need to take care to properly encode financial information in a manner that enables it to interact in a global environment yet remain consistent and comparable. But in order for this to occur each firm or nation state would need to accept a common method for encoding that information: a harmonized standard-setting system. It appears that a principles-based system is the best, and only, way forward that will help achieve this reality. The selection of a system should therefore be based on ideal criterion without being influenced by secondary concerns of enforcement, funding, and standard-setting. In summary, the regime that best meets the ideal criterion and the needs of our globalized, information saturated environment today, and in the future, is a principles-based system.

A principles-based approach to fair value.

Fair value measurements have recently been under increased scrutiny due to many high profile bank failures. As a result, this accounting topic seems relevant and appropriate as a basis for developing a principles-based approach. Interestingly, the FASB and IASB completed a fair value measurement project in 2011 with the aim of developing a common set of guidance. Below I will briefly describe how I would define, measure, and disclose financial assets using fair value under a principle-based regime. In general, I would adopt a system that is similar to that used by the FASB and IASB, especially after the recent 2011 update and convergence (much of the content below is adapted from IFRS 13 and ASU No. 2011-4).

Summary objective. This objective of this principle is to provide a standard that explains how to measure fair value of financial assets for financial reporting. It does not require fair value measurements in addition to those already required or permitted by other principles and is not intended to establish valuation standards or affect valuation practices outside of financial reporting.

Scope and Definition. This principle applies to all financial assets that require fair value measurements. In brief, fair value is measured using observable transactions or information

from the asset's principal, or most advantageous market, when available (this is Level 1). This generally infers quoted market prices for identical assets. If Level 1 inputs are not available, inputs that are derived from observable transactions or information from a similar asset's principal, or most advantageous market should be used (this is Level 2). If both Level 1 and Level 2 inputs are unavailable, inputs that are derived from the company's own unobservable data, adjusted for market assumptions, should be utilized (this is Level 3). There would be no scope exceptions or exclusions.

Measurement. Initial and subsequent measurement should be based on the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date under current market conditions for that asset's principal market. Level 1 inputs must be used if available, followed by Level 2 and Level 3 inputs, in order of preference. When measuring fair value a reporting entity shall take into account the characteristics of the asset if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Required disclosures. This principle requires the preparer to provide disclosures necessary for understanding the source and amounts of reported fair value measurements for financial assets. The underlying assumptions are essential to obtain such and understanding. Accordingly, these disclosures must include but are not limited to:

- 1) The financial assets should be categorized according to risk and clearly labeled on the face of the statement of financial position
- 2) The financial assets should be further categorized as either operating assets or financing assets on the statement of financial position according to the model presented by Dichev (2008)
- 3) Footnote disclosure of both the historical cost and fair value by Level of financial asset according to the model presented by Barker (2004)

- 4) All valuation techniques and inputs used to develop fair value measurements
- 5) For fair value measurements using unobservable inputs (Level 3):
 - a. The effect of fair value measurement on earnings or other comprehensive income
 - b. A quantitative sensitivity analysis and its various effects on earnings or other comprehensive income
 - c. A narrative providing an explicit rationale for the choice of a Level 3 valuation over Level 1 or 2

Conclusion. A move towards a principles-based system will not be without its own risks and costs. However, the even greater cost of obsolescence and irrelevancy threatens the current system. Despite a great history of financial and capital market dominance, the U.S. risks losing its influence and status by failing to seize an opportunity to help shape what has already become the majority world's de facto standard in iGAAP. The process of globalization is not likely to reverse or decelerate. The best chance therefore awaits us with complete harmonization into a single, unified iGAAP structure.

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Proven Practices for Authentic Instruction and Online Delivery in Higher Education

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Abstract. This paper highlights key lessons presented in *Authentic Instruction and Online Delivery: Proven Practices in Higher Education*, an edited book compiled and produced by faculty members at City University of Seattle (CityU). Emphasizing the value of experience, the book focuses on strategies for real-world, authentic learning; online and hybrid course design and delivery; and topics related to assessment and program revision. With contributions from more than 30 faculty members from varied disciplines, this book includes specific practices proven to help adult students achieve their learning and professional goals.

Introduction. Expectations of teaching institutions are changing. In past decades, these institutions typically focused the majority of their efforts on teaching and learning leaving original research, in large part, to institutions with the resources and programs to support it. However, stakeholder demands are pushing teaching institutions to consider the ways in which they can increase their production of original research. Such stakeholders include accreditation agencies, domestic and international governments, faculty, and even students. Yet, without the budgets, staff, and facilities to produce original research, teaching institutions can be at a disadvantage in this pursuit. In light of these changing research pressures, City University of Seattle (CityU) undertook a project to produce an original collection of proven practices that had been created, verified, and used in the instruction of adult students. This paper highlights the major findings that were discovered through the generation of this book.

Started in September 2010 and completed in June 2011, *Authentic Instruction and Online Delivery: Proven Practices in Higher Education* represents the first time CityU has

drawn from its large cadre of practitioner faculty to collect the best ideas that are being used in its courses. The collection includes 26 contributions by faculty members, or teams of faculty members, each detailing a specific, proven practice that has been successful in the classroom or the online environment.

In the evolving world of higher education, discovering and integrating effective new practices, both online and in the classroom, is crucial in preparing today's growing number of adult students for tomorrow's dynamic and evolving workplace. To meet the educational demands of busy adult students, a different instructional approach must be taken. The collection described in this paper was created to enable university instructors everywhere to learn from proven classroom and online experiences, so they may incorporate relevant practices in their own teaching. Presented in three parts, the book primarily addresses authentic instructional strategies and online course delivery with additional chapters on assessment, information literacy, and instructional design.

About CityU. CityU is primarily a teaching institution offering degree programs in professional fields such as business, technology, education, psychology, and communications. It focuses on delivering real-world skills, in an applied manner, that help students achieve professional goals. The vast majority of the university's faculty members are working professionals who are selected to teach on topics closely related to work they do for a living. Over the years, one of the hallmarks of a CityU education has been the link to real-world applicability that comes from the connections that the university's seven hundred practitioner faculty members bring to their classes.

While the university provides its faculty members with orientations and periodic training, much of what makes these faculty members successful in their classes has come from their own experience, their own proven practices for educating adults. Over the years, it has become evident that the university has accumulated a rich collection of valuable educational strategies that can and should be shared with teaching faculty from similar institutions worldwide. This was the primary

driving idea behind the production of the university's first edited volume.

Producing the Collection. In September 2010, the university committed to a project to gather and publish its first collection of proven practices; it was to be the university's first book in a series of annual volumes addressing contemporary topics in higher education. A call for proposals was issued to university faculty and staff that resulted in approximately 50 submissions. Of these, 35 were accepted resulting in 28 completed chapters. Two chapters were eliminated for qualitative reasons. The editors revised the remaining 26 that were included in the final book, which was published in June 2011 and made available to the higher education community through the self-publishing division of Amazon.com.

Most of the chapters that made up the collection covered proven practices that had been successful at helping adult students achieve their learning and professional goals. Rather than reporting on educational research and theory, these chapters covered teaching methodologies that CityU faculty members were willing to share so that other university instructors would be able to learn from their experiences.

As the book came together, a few general themes emerged. The first theme centered on methods of authentic instruction, or the various ways in which learning can be tied to real-world applicability. The practices appeared in part one. The second theme that emerged was online delivery. As a pioneer in online instruction, CityU faculty members were able to draw upon years of experience as they shared proven practices that prepare their students for the future, as technology continues to impact the way online education is designed and delivered. These online practices were covered in part two. A final theme that emerged was in learning assessment and program revision.

The sections that follow will provide a synopsis of the strategies related to authentic instruction and online course delivery. These first two sections made up the majority of the book and contain the most useful insights. They provide information regarding a

collection of proven practices and indicate how each might be useful to faculty members serving diverse student populations around the world.

Authentic Instruction. The goal of authentic instruction is to create learning opportunities that resemble real-world application. In a classroom environment that supports authentic learning, students are able to put new material to immediate use because it is taught in a manner that closely resembles the way it will be used in the real world. Depending on the discipline, many methods are available to facilitate authentic instruction. These include strategies that help students construct meaning, conduct learning inquiries and self-reflection, and inspire students to take action to address real-world problems. Several specific strategies to support authentic instruction and learning will be discussed in the sections to follow.

Constructivism and Authenticity.

Constructivism and authenticity are effective ways to reinforce authentic learning. Both can be achieved in higher education through the use of current events, including breaking news stories. Used in communications courses, including media and society, intercultural communication, and public relations, this practice is also relevant to social studies, education, psychology, and management courses. Learning through real-world events engages students and faculty alike because they are applying concepts and theories to real topics requiring real solutions, decision-making skills, and ethical and critical thinking. Embedding this practice into pedagogical theory enhances the authenticity of the practice itself.

Constructivism, as a theory of knowledge and of learning, is also a teaching practice. A broad term with several strands of thought, constructivism has been viewed as psychological and sociological. The main components of constructivism include meaning making, critical thinking, and the active role of the student. Brommer (2011) and Szyarto (2011) provide support for the use of constructivist theory both in the construction of practical and higher order learning demonstrating that a constructivist approach

can be useful at many different levels in higher education (Brommer, 2011).

Inquiry Learning. Another method of ensuring authentic instruction is to utilize inquiry learning. Founded on the scientific inquiry method, inquiry learning allows students to gain a clear understanding of topics by constructing and conducting inquiries to discover knowledge thus allowing them to incorporate that knowledge into their world views. This approach advocates active, hands-on learning, as opposed to the traditional model of lecture and recall.

The role of the instructor in an inquiry-learning model is to provide the opportunity for meaningful inquiry and then to facilitate the students' discovery process. Because of the individual way in which knowledge is assimilated, it is primarily up to the student to make the experience meaningful for him/herself. The instructor becomes the guide to the students' learning process but does not determine the learning outcome (Gunhold, 2011).

Self-reflection. Self-reflection is the process by which students are allowed and encouraged to become conscientious learners. In such environments, the learner is asked to consider the learning process and assess the extent to which that process has been successful or meaningful. Reflecting on the assimilation of new knowledge and its impact is a key part of authentic instruction (Chuprina & Zaher, 2011).

Self-reflection is important to the adult learner on two levels. First, the specific course content must be considered to ensure that the learner has a clear understanding of its meaning. But, perhaps equally important is the opportunity to understand what that content means in terms of one's cognitive view. How has the new knowledge impacted one's existing view of a particular field? Does the new knowledge support existing viewpoints or create cognitive dissonance that must be resolved? And to what extent will this prepare the student for additional learning? Self-reflection can be an important method for answering these questions.

Self-Direction. Adults become self-directed learners to fulfill a personal and intrinsic desire to gain knowledge. The reasons behind self-directed learning are varied and multi-dimensional, but the key element is an individually motivated desire to learn and this desire can be a significant part of the process of authentic instruction.

No two learners approach self-directed learning in the same way (Brockett & Hiemstra, 1991), and this requires numerous methods and mechanisms to support individual lifelong learning. Alternative learning delivery methods, such as online or hybrid learning environments, can promote self-directed learning and offer innovative structures for those individuals driven to seek new knowledge. A variety of theoretical insights help to explain the advantages and barriers associated with self-direction in adult learning.

Curriculum designers and university faculty, who are interested in authentic instruction, can take advantage of motivated adult learners by understanding the different issues related to their learning. Despite the wide range of differences among adult students, self-directed learners exhibit common characteristics. Penland (1979) described self-directed learners as ones who set their own pace by using their own style of learning within their own structures. Knowles (2002) pointed out that adult learners need to know what they are learning, why it is important, and how it will be useful. A number of opinions exist regarding the best ways to administer and deliver programs based on authentic instruction for self-directed adults, but these varying approaches share the same need to provide motivated learners with the knowledge and skills that they can apply directly and quickly in the pursuit of personal goals.

Employing proper curriculum design and delivery methods is key to meeting the needs of self-directed learners. More attention has been given to the way that instruction is delivered, as student-focused, activity-driven, authentic instruction has emerged to take the place of the traditional lecture-centric model (King, 1993). This shift has been driven by an emergent belief that real learning only happens when students have the ability to engage with

material directly. “When students are engaged in actively processing information by reconstructing that information in such new and personally meaningful ways, they are far more likely to remember it and apply it in new situations” (King, 1993, p. 30).

Linking Courses to the Workplace. Teaching working professionals through authentic instruction assumes that instructors and students collaborate in the learning process that students are able to apply new knowledge to the workplace immediately, and that instructors guide students in learning new material while also demonstrating how that material can be used for professional advancement. Such assumptions set the foundation for instruction that directly links learning in the classroom to performance on the job.

The ability of an instructor to design authentic instruction that models the demands of the workplace will enhance the students’ understanding of the professional relevance of the coursework. Such a learning environment avoids an over-emphasis on lecture and reading and, instead, requires students, either individually or in groups, to produce work that resembles or directly models the demands that will be placed on them in a current or future job. The challenge in this area is to ensure that the instructor has current knowledge of and experience in a particular field to provide authentic instruction that is relevant to that field (Diamond, 2011).

Inspiring Action and Service Learning. Another mechanism that can be used for authentic instruction is to engage students in learning that inspires them to take real-world action. Through careful course design, students can learn about important issues concerning such things as the environment, social justice, or ethics, which can then lead them to take action to address these issues in the real world. The authentic instruction is reinforced as students are able to capitalize on new knowledge in their efforts to take inspired action.

Related to instruction that inspires action is the use of service learning. Service Learning is an academic model providing students and faculty hands-on experiences and an

opportunity to develop in-depth knowledge and skills through projects aimed at identifying and meeting real community needs. Service Learning provides students the opportunity to combine, utilize, and apply skills and concepts developed in the classroom along with acquired personal and professional knowledge in real-world projects. This method is considered a form of experiential learning and is often described by professionals and students as a “hands-on,” practical form of learning (Watkins & Braun, 2009). Students engaging in service learning projects link classroom instruction to real-world application as they dedicate their efforts to social reform projects, thereby reinforcing learning in a meaningful way. It is a clear example of authentic instruction as students are learning as they are acting on behalf of their communities (Kelley, 2011).

Both inspired action and service learning give students the opportunity to engage in instruction that is authentic in structure and provides them with a sense of relevance and importance related to their learning.

Online and Hybrid Delivery. Online and hybrid instructional delivery methods have become as common as in-class sessions. Yet many differing viewpoints are circulating regarding the best way to deliver online instruction. There are also many varying opinions regarding the legitimacy of online instruction when compared to traditional in-class formats. What can be agreed upon is that online instruction is here to stay.

Most would agree that to be effective, online instructors cannot merely transfer in-class activities to an online format. Online learning is a completely different methodology that involves the use of tools and strategies not found in traditional classrooms. Discussion boards, virtual team projects, interactions with and among remote students, and course cohesion are only a few of the aspects of online learning that require additional attention from faculty skilled in the use of this delivery method.

Many instructors who lead online courses have developed a number of strategies intended to ensure that students learn as much in an online course as they might in a traditional

classroom. The practices reviewed in this section are some of the strategies that, through experience, have proven to be useful in educating online students (Flores, 2011).

Online and Hybrid Program Design and Delivery. Many researchers have engaged in controversial discussions on the philosophical approaches to learning in online and hybrid formats. Debates continue on the effectiveness, benefits, and limitations of online and hybrid delivery, and faculty and students continue to challenge curricular approaches in these formats.

Historically, curriculum design in all delivery modes has followed a pedagogical, or teacher-centered, framework (Honigsfeld & Dunn, 2006). Since the late 1970s, the leaders of some nontraditional institutions have shifted the curriculum design to reflect the classic works of Knowles (1980) on the needs of adult learners through student-centered learning, or andragogy. As access to technology has increased, curriculum design discussions have evolved to include ways to enhance the online experience by offering multiple pathways to obtain content and feedback (Mupinga, Nora, & Yaw, 2006).

In 2003, 34 percent of institutions of higher education in the United States offered complete online degree programs (Allen & Seaman, 2005). Some schools have online programs with the same requirements, classes, and teachers as their traditional programs. The alternative is attractive for many students, including the minimally tapped market of students who have little time but have the funds, as online programs typically cost more than traditional classroom programs (Endres, Chowdhury, Frye, & Hurtubis, 2009). Curriculum developers in online and hybrid programs need to be aware of the benefits and challenges that come with distance learning and should become familiar with strategies that have historically been successful in overcoming the challenges.

Additionally, online and hybrid programs have been shown to promote learning effectiveness when online learning is blended with local experiences. This approach accommodates diverse student populations and learning styles and allows theory and practice to be combined

with locally relevant issues providing real-world learning experiences (Moloney, Hickey, Bergin, Boccia, & Polley, 2007). As an example, at CityU courses and programs are taught at multiple campuses around the world. With online and hybrid course offerings, students are able to choose the delivery mode most compatible with their learning preferences and learn from instructors located in other countries. Many CityU students appreciate collaborating with students and faculty members who bring international perspectives from across borders. Students can choose to travel to other countries to engage in international learning or learn online from geographically dispersed instructors who bring real-world, international experiences to the online classroom.

From an instructor or program manager's perspective, the following benefits of offering courses in online or hybrid formats have been documented: (a) improved faculty support, (b) effective delivery of student assistance, (c) increased ability to share electronic course materials, (d) greater sharing of faculty workload, (e) promotion of virtual learning communities, (f) increased facilitation of student feedback, and (g) more effective program management (Tang & Byrne, 2007). Yet there remain questions about the value of online programs from both instructors' and students' perspectives. These questions may impact the extent to which faculty embrace this delivery method and, also, the level of motivation that students bring to online courses.

Strategies for Motivating Online Students. Students who are accustomed to traditional classroom formats may be reticent to participate in a course that is delivered in an online or hybrid format. One method to address this is to require participation through curriculum design. Engagement in online activities could simply be included as one of the required and graded assessments and students would regard it as more or less important depending on the percentage of the final grade that their participation accounted for. This approach, while successful in driving student participation, may present other problems and most likely will result in compliance-level engagement in discussions or online activities. Additionally, the quality of

student contributions may not be as high as it could be if instructors were to use other, more positive methods of motivating and engaging students (Cholewinska, 2011).

Highly successful instructors do not rely solely on curriculum requirements to create a quality class. They engage students in activities and are actively involved in the facilitation of discussions. They post interesting and complex questions, show other aspects of discussed topics, incorporate new ideas, provide real-life applications, and share their own professional experiences in discussions as they work to create a supportive classroom environment.

Quantity and quality of student interaction in online courses depends on the active engagement of instructors and on the quality of the instructors' engagement. Instructors cannot limit their interactions to scattered and short comments to students. Their role as facilitators starts with soliciting complex and interesting problems or questions that compel students to use course concepts and to make references to concepts learned in previous courses or professional experiences. Moreover, the instructor's role involves moving discussions to a deeper level by emphasizing the advantages and disadvantages of students' approaches and alternative viewpoints, as well as the results and the importance of their original perspectives. Simultaneously, instructors facilitating online activities advocate clarity of response by persuading students to elaborate in their posts. As Maor (2003) pointed out, online instructors need to be ready to intervene in the discussion when it stalls or goes off track and ensure that student postings are professional, scholarly, and serve as experiences that connect the students to one another.

Students in classes with active facilitation of discussion are often more engaged than those in sections with less attentive instructors. It is clear that the role of the instructor, as well as the design of the course, play key roles in the level of motivation for online students. This is important for instructors as well as for instructional designers (Cholewinska, 2011).

Using Technology in Online and Hybrid Courses. Another primary concern related to

the design and delivery of online or hybrid courses is the specific type of platform and technology tools used. The technologies used in online classes can be grouped into two categories: synchronous and asynchronous (Hrastinski, 2008). Synchronous learning requires all learners and instructors to be present at the same time. Classes are delivered through technologies such as web conferencing and live streaming, which allow users to connect into a live web conference. Asynchronous learning allows users to access material from a central site with no designated time assigned to it. E-mail, message boards, and blogs are common modes of asynchronous communications (Hrastinski, 2008).

The use of technology in online courses can enhance the learning experience. A variety of technologies exist that can be used to create an interactive personal classroom, including options for sharing audio and video to enhance adult learning in online modalities. Many studies have been conducted or are currently underway to determine the optimal ways that these technologies, including other emergent tools, can be used to advance authentic instructional methods (Minor, 2011). Some researchers argue, however, that the online classroom, even when supported by innovative technology, cannot be compared to a traditional classroom experience. These authors propose that the online classroom experience lacks vital elements necessary for an effective learning experience, leaving students less engaged or motivated in the learning process (Bigelow, 1999; Clark, 2001; MacKinnon, 2000; Ponzurick., 2000). Other authors support the equivalency theory (Simonson, Schlosser, & Hanson, 1999), which states that the closer the online classroom is to the traditional classroom, the more the results will emulate one another. Therefore, the results of face-to-face contact in a traditional classroom as compared to face-to-face contact via a form of technology should result in similar outcomes. If technology is used appropriately, the online experience can be at least as rich as the traditional classroom (Brower, 2003; Minor, 2011).

Conclusion. This paper summarized the key findings presented in a collection of proven practices gathered by the faculty and staff at City University of Seattle. This collection

represents a unique compilation of strategies that can be employed by instructors at other teaching institutions around the world. Within the realm of authentic instruction, faculty and course designers can utilize constructivism and authenticity, inquiry learning, self-reflection, and self-direction. They can also utilize strategies to link coursework to the workplace as well as designing instruction that inspires students to take action to improve their communities. All of these authentic instructional strategies can be employed in online or hybrid courses where proper student motivation and the utilization of technology can greatly enhance the student experience.

The strategies briefly described in this paper are described in much more detail in the 26 chapters that are found in *Authentic Instruction and Online Delivery: Proven Practices in Higher Education*. As indicated above, this collection was intended to be an experienced-based repository of strategies to be used with adult students. If experience is the best teacher, then proven practices, developed through instructor experience, have much to offer both novice and veteran educators.

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Trends in Bringing Sustainability and Climate Change Content into the Curriculum

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Abstract. This paper presents results from the analysis of business school dean responses to a survey designed to determine how sustainability, including sustainable business practices and climate change content, is currently being incorporated into business school curricula. Information is gathered on whether sustainability is incorporated into the curriculum, how instructors are being prepared to incorporate sustainability-related content into their courses, the preferred programmatic approaches for offering content to students, and the barriers that impede modification of current curriculum to incorporate sustainability. It concludes with a discussion of future research needed to better understand how to bring curriculum into alignment with public expectations concerning sustainability education. Background information on higher education commitment to sustainability is provided.

Keywords: Curriculum, Sustainable Development, Implementation.

Introduction. This paper focuses on understanding the context in which schools and colleges of business are incorporating sustainability-related content into the curriculum. Understanding the context and current status of these efforts is important in that business schools and colleges are being asked to conduct research, design courses, modify curricula, and retrain instructors for appropriate delivery of information on sustainability (Springett, 2005). We report the responses of business school deans to a survey on what extent sustainability courses are part of the curriculum and whether schools and colleges of business are preparing instructors to incorporate sustainability-related content into their courses. For those that indicate a need for sustainability education, additional infor-

mation is gathered on preferred programmatic approaches for offering content to students (e.g., certification, degree programs, sustainability modules) and the barriers that impede modification of current curricula to incorporate sustainability.

The paper is organized as follows. First, we describe the change in public views concerning higher education's role in the sustainability movement. The rationale for higher education's involvement by organizations actively educating students about creating a sustainable future is identified. Second, we describe the survey methodology and results of responses from business deans on the extent of incorporation of content on sustainability-related topics into the curriculum and their perceptions concerning barriers to success of these initiatives. Third, recommendations are made concerning future research that can fill gaps in our knowledge about issues that support or create barriers to initiatives designed to incorporate sustainability into the business curriculum.

Higher Education's Commitment to Addressing Sustainability. World leaders began public discussions on the importance of environmental education in the 1970s. These discussions culminated in two important declarations: the 1972 Stockholm Declaration of the UN Conference on the Human Environment and the 1977 Tbilisi Declaration. While these declarations highlighted the need to educate the public, they did not lay out a specific role for higher education (UNEP, n.d., GDRC, n.d). The event specifically defining higher education's responsibility in sustainability occurred more than a decade later at a 1990 meeting of 22 university leaders in Talloires, France. The meeting was organized by Jean Mayer, then President of Tufts University, to address concerns about the role that higher education should take in creating a sustainable future. Discussions led to creation of the Talloires Declaration and to the organization of the University Leaders for a Sustainable Future (ULSF). Presidents and chancellors from the institutions agreed that "universities educate most of the people who develop and manage society's institutions. For this reason, universities bear profound responsibilities to increase the

awareness, knowledge, technologies, and tools to create an environmentally sustainable future” (ULSF, 1990). Signatories to the agreement signaled their commitment to defining higher education’s role in addressing world problems related to sustainable development. They went on to say that “(b)y practicing what it preaches, the university can both engage students in understanding the institutional metabolism of materials and activities, and have them actively participate to minimize pollution and waste” (ULSF, 1990).

Numerous other declarations identifying sustainability leadership roles for education -- in

some cases, specifically for higher education -- were articulated following the Talloires meeting (See Table 1). Numerous organizations and initiatives also formed to support the spirit of the sustainability declarations, including The World Business Council for Sustainable Development, the United Nations Global Compact’s Principles for a Responsible Management Education (PRME), The Aspen Institute’s *Beyond Grey Pinstripes*, the Global Higher Education for Sustainability Partnership (GHESP), and the Association for the Advancement of Sustainability in Higher Education (AASHE) (McLaughlin & Amoroso, 2012).

Table 1: *Sustainability Codes and Declarations Referencing Education*

Stockholm UN Declaration on the Human Environment (1972)
Tbilisi Declaration (1977)
Talloires Declaration (1990)
Halifax Declaration (1991)
Rio Declaration on Environment and Development, Chapter 36 of Agenda 21 (1992)
Swansea Declaration (1993)
CRE Copernicus Charter (1993)
Kyoto Declaration (1993)
Blueprint for a Green Campus (1994)
The Essex Report (1995)
Declaration of Thessaloniki (1997)
World Declaration on Higher Education for the 21st Century (1998)
Dutch Charter for Sustainable Development in Vocational Training (1999)
Earth Charter (2000)
Luneburg Declaration (2001)
Ubuntu Declaration (September 2002)
Cape Town Declaration on Research for Sustainable Development (2002)
Declaration of Barcelona (2004)
The Graz Declaration (2005)
Declaration on the Responsibility of Higher Education for a Democratic Culture—Citizenship, Human Rights and Sustainability (2006)
Lucerne Declaration on Geographical Education for Sustainable Development (2007)
Charter for Alliance of French Universities Fostering Sustainable Development (2008)
Tokyo Declaration of HOPE (2009)

Source: McLaughlin & Amoroso, 2012; Various websites, including the International Association of Universities and the United Nations.

Though the declarations and language articulated concerning the higher education commitment to creating a sustainable future are commendable, scholars and other observers suggest that many higher education campuses encounter barriers to implementing sustainability initiatives (AASHE, 2010; Cortese, 2003; Shriberg, 2002). Though anecdotal evidence suggests that this may be true, evidence also suggests that higher

education institutions are moving forward by creating infrastructures for assessing their sustainability initiatives. For example, US and Canadian universities now have a reporting system -- the Sustainability Tracking, Assessment & Rating System (STARS) -- that is customized for higher education at the institutional level (AASHE, n.d.). This system will over time generate assessment data about outcomes of sus-

tainability initiatives. Unfortunately, in the short term, schools and colleges of business are still being asked to take action on program and curriculum design when a great deal of definitional uncertainty surrounds the topic and little college-level data are available. Nevertheless, the data collected through STARS may enable institutions to deal with problems of definitional clarity, measurement, and rubrics while making data available for comparing performance across institutions (See STARS, n.d.). By signaling support from the upper echelons of higher education, the Talloires Declaration and related codes and declarations also provide a rationale for taking this action should the option of incorporating sustainability content into the curriculum be considered.

In summary, STARS and similar initiatives reflect a commitment by higher education to a leadership role in sustainability education. However, deans of schools and colleges of business need data other than that provided by STARS at the institutional level or The Aspen Institute's *Beyond Grey Pinstripes* at the MBA level. They need school or college-level data and both undergraduate and graduate program data to support decision making. Furthermore, deans need information about sustainability initiatives at similar schools and colleges of business, any approaches used to incorporate sustainability-related materials into the curriculum, strategies for development of faculty, information on what barriers to anticipate, and information on how important this is to the future of their colleges. We believe this information could be quite important since, like business ethics, sustainability-related materials could be required content in the future, in part due to a growing commitment by the federal government to link education and sustainability (Duncan, 2010). The survey designed to gather information was thus intended to reflect what is happening that either supports or acts as a barrier to inclusion of sustainability content. It is not intended to argue whether including sustainability content is or is not appropriate. The next section describes the survey designed for this purpose.

Methodology. A survey instrument was designed to gather information from deans of

schools and colleges of business on incorporating sustainability content into their college curricula. The instrument is constructed using 26 questions with Likert-type scales and seven open-ended questions. The survey questions range from inquiries about the types of courses, curricula, programs or degrees offered to information on faculty member training to questions about the approaches that are likely to support desired change. Open-ended questions are used to identify barriers to incorporating content on sustainability content.

Data Collection. Data were collected in 2009, 2010, and 2011 using exploratory survey methodology. On-line surveys were initially administered to US deans of schools and colleges of business based on their affiliation with PRME (Principles of Responsible Management Education, a UN-based initiative). The survey participant list was broadened in 2010 and 2011 beyond the US and included deans of AACSB (Association to Advance Collegiate Schools of Business) and other professionally-accredited schools and colleges regardless of PRME status. Only minor changes were made in the 2011 survey. The combined sample size is n=156 (2011=58; 2010=65; 2009=34).

Analysis. Responses are analyzed using descriptive statistics. The intent is (1) to identify strategies currently being utilized to modify curriculum, (2) to determine whether new faculty are being hired or current faculty members are being retooled to understand the sustainability content materials, and (3) to determine the logistical and operational issues surrounding inclusion of sustainability content in the curriculum.

Results. The first section of the survey instrument concerned how sustainability-related content is incorporated into the curriculum. Overall, there does not appear to be a discernible pattern emerging with respect to content coverage. However, it does appear that a larger proportion of deans are likely to report coverage of sustainable business practices and climate change in either dedicated courses or courses that integrate this material into more broadly focused or traditional business courses. In 2009, for courses on sustainability-related topics, 85.7% of deans re-

port that some courses focus primarily on sustainable business practices but this drops to 18.2% in 2011. In contrast, in 2011, the percent of deans reporting that most or all courses would be classified as focusing primarily on sus-

tainable business practices rose to 54.6% (most) and 27.3% (all). Interestingly, in 2011, 51.7% of deans report that some of the sustainability-related courses they offer focus primarily on climate change.

Table 2: *Focus of Courses Offered*

Question: For courses on sustainability-related topics, what proportion would be classified as focusing primarily on:				
Item	Scale	2009 %	2010 %	2011 %
Sustainable business practices (SBP)	None	0.0	2.6	0.0
	Some	85.7	39.5	18.2
	Most	14.3	39.5	54.6
	All	0.0	18.4	27.3
Climate Change (CC)	None	53.3	53.1	37.9
	Some	40.0	46.9	51.7
	Most	6.7	0.0	10.3
	All	0.0	0.0	0.0
A blend of topics on SBP and CC	None	20.0	41.2	22.6
	Some	73.3	38.2	51.6
	Most	6.7	14.7	19.4
	All	0.0	5.9	6.5
Traditional business course (TBC) with modules on SBP	None	6.7	9.1	12.9
	Some	80.0	69.7	48.4
	Most	13.3	21.2	35.5
	All	0.0	0.0	3.2
TBC with modules on CC	None	73.3	67.7	58.6
	Some	26.7	32.3	20.7
	Most	0.0	0.0	20.7
	All	0.0	0.0	0.0
TBC with modules on a blend of many topics	None	29.4	9.1	9.4
	Some	52.9	63.6	40.6
	Most	17.7	21.2	40.6
	All	0.0	6.1	9.4

2011: n~33; 2010: n~36; 2009: n~15
 Some=Less than 1/2; Most=More than 1/2

Figure 1 is a visual representation of the above observations by year. As noted, only 14.3% of deans indicate in 2009 that most courses on sustainability-related topics would be classified as focusing on sustainable business practices while 85.7% indicate that some would focus primarily

on sustainable business practices. This 85.7% drops dramatically to 18.2% by 2011 while the percent of deans indicating that most focus primarily on sustainable business practices rose from 14.3% in 2009 to 54.6% in 2011.

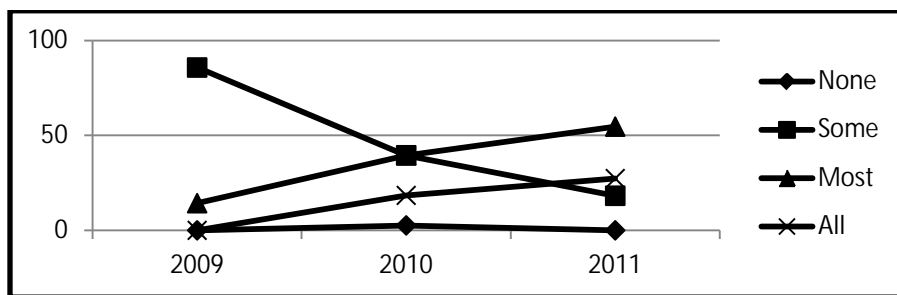


Figure 1. Proportion Classified as Focusing Primarily on Sustainable Business Practices

As shown in below in Figure 2, the proportion of deans indicating that modules on sustainable business practices are incorporated into traditional business courses is changing over time. For example, deans reporting that “some of their traditional courses incorporate sustainable busi-

ness practices modules” drops from 80% in 2009 to 48.4% in 2011. In contrast, the percent of deans reporting that most of the traditional courses contain modules on sustainable business practices rises from 13.3% in 2009 to 35.5% in 2011.

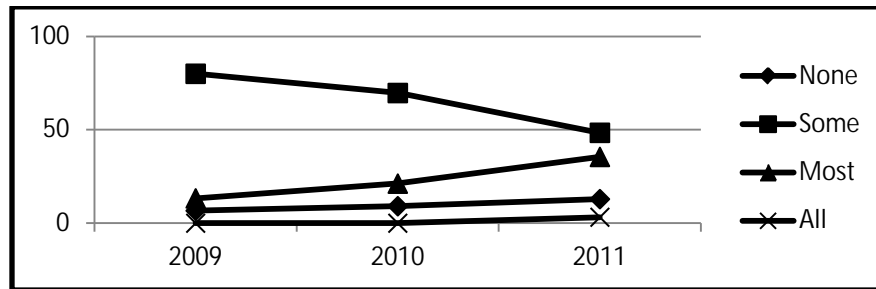


Figure 2. Traditional Business Courses with Modules on Sustainable Business Practices

The second area of inquiry focuses on whether faculty are being trained or hired to teach courses that contain content on sustainability-related topics. Deans indicate that some or most courses are taught by existing faculty with informal training or business faculty with experience or an educational background in areas related to sustainable business practices. Teaching faculty are not likely to receive formal training or to be hired specifically to teach these courses. Very few deans indicate that they are using faculty from outside the college or teams made up of multi-disciplinary teams to teach the courses.

Though trends are erratic when examined over the three years shown in Table 3, the percent of deans indicating that existing faculty are receiving informal or formal training is increasing over time. Colleges of business do not appear likely to rely on new hires from outside the college to introduce content on sustainable business practices. Comments on open-ended items suggest that schools and colleges are seeking out lecturers, speakers from local companies, and use of specialized consultants to introduce content. However, in both cases, the preference is for use of full-time faculty. Similar patterns are found

for business schools and colleges that offer courses on climate change. Slightly more than 65% of deans report that most or all faculty members who teach sustainability-related courses are likely to be full-time.

A third area of inquiry concerns courses that are taught at the dean’s institution but are outside schools and colleges of business. Deans were asked to indicate whether courses on sustainability are taught outside the business schools and colleges in other areas (e.g., environmental science courses cross-listed with business or courses with a designation as a business course as well as a science or humanities course). Though 23.2% indicate that a few courses of this type exist, 65.9% indicate that no courses of this type exist. For those 45 colleges of business that do have cross-listed courses, 15 deans indicate that these courses are not approved for a business degree; seven indicate that all cross-listed courses are approved for business degree credit. Fourteen deans indicate that courses on climate change are cross-listed with business courses.

Table 3: *Faculty Attributes*

Question: For courses in your college that focus the majority of their content on sustainable business practices (SBP), what proportion is taught by:

Item	Scale	2009 %	2010 %	2011 %
Existing faculty-TBD*-- <u>informal</u> SBP training	None	0.0	12.5	21.4
	Some	58.3	37.5	35.7
	Most	16.7	31.3	10.7
	All	25.0	18.8	32.1
Existing faculty - TBD – with SBP formal training	None	60.0	36.4	44.4
	Some	30.0	39.4	33.3
	Most	10.0	18.2	14.8
	All	0.0	6.1	7.4
Business faculty –experience/educational background in SBP areas	None	33.3	27.3	31.0
	Some	55.6	51.5	44.8
	Most	11.1	9.1	13.8
	All	0.0	12.1	10.3
Business faculty-- hired to teach SBP courses	None	88.9	56.3	70.0
	Some	11.1	31.2	24.1
	Most	0.0	9.4	3.5
	All	0.0	3.1	3.4
Faculty from outside the college with SBP-related specialties	None	80.0	45.2	78.6
	Some	10.0	38.7	14.3
	Most	10.0	12.9	7.1
	All	0.0	3.2	0.0
Teams-multi-disciplinary faculty from various colleges	None	100	68.8	77.8
	Some	0.0	31.2	22.2
	Most	0.0	0.0	0.0
	All	0.0	0.0	0.0

2011:n~29; 2010: n~33; 2009: n~12

Some=Less than ½; Most=More than 1/2

*TBD Traditional Business Discipline

A fourth area of inquiry examines which approaches deans prefer to use to introduce courses or programs on sustainability. For the 65 deans responding to this inquiry, the most frequently used approach is offering MBA concentrations in sustainability; this is followed by certificate programs in sustainability. Open-ended responses provide additional insights. Deans indicate that a number of certificate programs, multidisciplinary MS programs in sustainability, and majors (both graduate and undergraduate), etc., are under development. Some deans report that while there are no formal concentrations, students can choose electives or independent study that addresses sustainability. Sustainability content is also frequently covered under required MBA courses on corporate social responsibility (CSR), in programs such as Corporate Governance and CSR programs, in an Executive MBA in Sustainable Development, and in sub-majors for undergraduates or majors in management

that allow for a focus on sustainability. Deans also report that there are courses (in particular, environmental sustainability) in other parts of their university or college that are accepted for credit towards a degree. Some business programs are also unique such as a program that focuses on water or an “undergraduate, capstone strategic management courses focus on sustainable strategic management because we have a dedicated faculty member.”

A fifth area of concern covers identification of logistical barriers to implementation of course content on sustainability. These barriers are shown in Table 3. Open-ended responses from deans indicate that they are highly sensitive to issues around faculty expertise and curriculum flexibility. Deans express concern about the over-crowded curricula and issues related to prioritizing and spending to cover faculty and curricula needs.

Table 4: *Logistical/ Resource-based Barriers to Implementing sustainability Courses, Programs and Degrees in Sustainability*

Category	Number of Responses	Major Barriers
Faculty Issues	27	Lack of Expertise Depth of Expertise Availability of Qualified Faculty Lack of Resources to Recruit and Train Faculty
Curriculum Issues	18	Curriculum Creep Time and Space Restrictions in Curriculum Accreditation Requirements Resistance to Updating Courses Conflicts and Priorities Involving Existing Programs Positioning within Over-Crowded Curriculum Resistance/Time Constraints within Curriculum Review Committees
Resource Constraints	10	Funding Priorities Resource Availability/Constraints for Course Development Lack of Staff Resources to Implement Change

The fact that resource constraints are ever present seems to be recognized but be most evident in concerns about faculty resources (See Table 5). When asked how important it is to hire faculty with expertise in sustainability, the results varied over the three-year period. The 2011 response on how important it is to hire faculty with expertise rises to 50% from 29.2% in 2009. The response indicating that it is important to provide formal training in sustainability remains high for all three years. Interestingly, deans do not believe that it is important to hire faculty with degrees in the sciences to teach about sub-

jects such as climate change. Support is shown for use of multi-disciplinary faculty teams even though earlier responses indicate that these teams are not commonly used. The importance placed on these items would appear to suggest that resources may be an issue in taking actions that deans believe are important. The interaction of the response categories and years were tested using the chi square test of independence. None of the computed values of chi square were greater than the required value of 7.78 for $p < .1$, suggesting that there is no change in the response patterns over the three year period.

Table 5: *Importance of Actions*

Question: If a college offers courses in sustainability-related topics, how important do you believe it is to:				
Item	Scale	2009 %	2010 %	2011 %
Provide formal training in sustainability-related topics	Not Important	4.2	11.3	9.3
	Somewhat Important	62.5	43.4	55.8
	Very Important	33.3	45.3	34.1
Hire faculty with expertise in sustainability-related topics	Not Important	12.5	9.4	12.5
	Somewhat Important	58.3	41.5	37.5
	Very Important	29.2	49.1	50.0
Hire faculty with degrees in the sciences to teach about climate change	Not Important	54.2	49.1	50.0
	Somewhat Important	41.7	39.6	31.6
	Very Important	0.0	11.3	18.4
Use multi-disciplinary faculty teams	Not Important	12.5	18.2	10.3
	Somewhat Important	54.2	36.4	56.4
	Very Important	33.3	45.5	33.3

2009: n~25; 2010: n~53; 2011: n~40.

A sixth area of inquiry concerns strategic barriers to designing and implementing content into the curriculum. Deans do see a role for their

offices and for top management. For all three years, 93% of deans indicate that a strategic initiative at the dean's level is important; 89.7%

indicate that support from administrators at the top of the institution is important to incorporating sustainability into the curriculum. The majority also believes that faculty support and involvement in implementing content is important. While special task force and regular faculty curriculum committees are seen as somewhat effective in implementation, 58.6% of deans appear to see special curriculum committee initiatives as the most effective approach (somewhat effective = 58.6%; very effective=28.4%).

In addition to top management support, the deans point to student and employer demand as important. Concerns are expressed about the need for conceptual and definitional development of the term sustainability and about the continuing faculty skepticism. With respect to multidisciplinary issues, the political nature of institutions is seen as a barrier to cooperation (See Table 6).

Table 6: *Conceptual, Strategic, and Political Barriers to Implementing Courses, Programs and Degrees in Sustainability*

Category	Number of Responses	Major Barriers
Top Management Support Issues	3	Lack of Buy-in from Administration Lack of Top Management Support Lack of Understanding of Sustainability Lack of Leadership Interest
Student Demand Issues	11	Lack of Student Demand Lack of Alumni Interest Uncertainty Concerning Assurance of Sufficient Enrollments Lack of Student Awareness/Interest Uncertain Career Potential for Students Competition from Other Initiatives
Business Demand Issues	6	Job Potential Possibly Lacking Employer Preferences for Skill Sets (Sustainability v. Accounting) Loss in Support from Business Community Lack of Employer Interest Business Demand for Sustainability-related Skills
Multi-disciplinary/ Political Issues	10	Institutional Level Politics Difficult Cross-disciplinary Program Logistics Political and Technical Problems Institutional Bias Towards Traditional Business Disciplines Turf Battles with Science and Policy Faculty Too Close a Connection to Marxist Theory/"Left Wing" Agenda that is Antithetical to Business Development
Conceptual Development	16	Misconception of Definition of Sustainability Need for Definition of Scope/Breadth of Sustainability Questionable Sustainability of the Topic Itself Research Streams Not Yet Developed Uncertainty About Application to Business Practices Conflicts with Constitutional Principle of Academic Freedom Lack of Models Reflecting Context in which Courses Are Taught General Disbelief in Concept of Climate Change Questionable Assumptions/Perceptions of Sustainability Issues
Faculty Support Issues	21	Discipline Myopia Overcoming Faculty Skepticism/Resistance/Inertia Lack of Understanding/ Buy-in/Interest by faculty Getting Faculty 'On Board' if Topic Embedded in Course Resistance from Accounting and Finance Faculty Resistance to change and to Learning New Material Lack of Academically Qualified Faculty Lack of Incentives

Discussion and Future Research. Deans responding to this survey demonstrate sensitivity to the context in which sustainability might be incorporated into their curricula. They recognize the instructional, curricular, administrative support, political, and resource issues that underpin initiatives that are being implemented. Implications are that they are aware of and addressing the issues affecting any change process that may result from society's expectations that higher education should participate in crafting strategies for creating a more sustainable future. With respect to logistical matters, deans appear to prefer distribution of content through courses covering broadly defined topic areas as opposed to specific topic areas such as climate change. Deans appear to believe that strategic initiatives supported at the dean's level are important to implementation and that support at the institutional level is necessary. Future research should broaden this perspective by studying faculty member views of sustainability and its incorporation into the content of the curriculum.

Among the most important resource issues is whether business faculty members possess the required skills to teach content on sustainability. Deans see additional training to develop appropriate faculty expertise as important but have not acted on this belief. Still, formal and informal training of existing faculty is preferred over new hires to teach courses on sustainable business practices and climate change, and use of multi-disciplinary teams are not a preferred option due to the political context in which they would be formed. The reasons for the disconnect between what deans see as important and what is actually happening could be due to issues such as lack of resources or lack of support or expertise for training programs. This is a question for future research. Implications are that full-time faculty members must (at least, in the short run) identify appropriate avenues for retooling and developing the skills required to incorporate sustainability content into their courses. Our study suggests that this is happening.

Though the technical side of sustainability may be outside the purview of many business faculty members, niche journals (some of which mix academic and practitioner articles) focusing spe-

cifically on sustainability are emerging alongside well-known traditional journals to provide targeted information (e.g., *International Journal of Sustainability in Higher Education*; *The Journal of Sustainability Education*). Books and scholarly literature on incorporating sustainability content into the curriculum are also becoming widely available (Blewitt & Cullingford, 2004; Kagawa, 2007; Pesonen, 2003; Springett, 2005; Wright, 2002). On the operational side, organizations such as AASHE, the Aspen Institute, and Second Nature provide regular updates on actions that can be taken by schools and colleges of business in response to calls to incorporate sustainable development into the curriculum. These types of information are increasingly shared through publications, meetings, and networking (AASHE, n.d.; The Aspen Institute, n.d.; Cortese, 2003).

The pattern of responses indicates that, despite obstacles noted by deans, there has been a gradual introduction of content on sustainability-related topics into business curricula. As noted, use of traditional business courses with targeted modules continue to be one preferred approach to offering what may be perceived as potential as new areas of required coverage. However, the number of courses that focus specifically on sustainable business practices appears to be more prevalent than courses focused on more targeted content. With respect to climate change, one dean noted that: "climate change just gets mentioned as part of sustainability." We believe that this reluctance of business faculty members to cover targeted content may be due to a number of factors: (1) lack of confidence in their ability to cover this material; (2) belief that the material is not consistent with traditional business disciplines, (3) concern that offering such content will crowd the curriculum. Faculty members are also concerned about whether a focus on sustainability can lead to significant and interesting research. Future research that improves understanding of these concerns can enable schools and colleges to business to better understand the context in which sustainability-related materials can be integrated into the curriculum.

The survey results provide information indicating that there has been successful incorporation of content on sustainable development and climate change into the international business curriculum. Future research should validate the findings through contrast and comparison of published descriptions of current initiatives at a wide range of institutions. As noted earlier, institutional-level data such as that provided by STARS (AASHE) may be appropriate for this purpose. Similarly, information made available through such programs as The Aspen Institute's *Beyond Grey Pinstripes* make program-level information available for comparisons of MBA sustainability initiatives. By contrast, data on non-MBA college-level initiatives and on faculty perceptions of their roles in implementing sustainability-related content into the curriculum are not readily available. Identification of this gap highlights a need for data and information that are critical to making decisions regarding incorporation of sustainability content into business curricula. Future research should address questions such as whether business faculty members should be the champions for inclusion of sustainability-related content into higher education curriculum or whether this should fall within the purview of other academic disciplines. Research is also needed to support discussions concerning whether business faculty members have the expertise to design and build quality programs for educating students about sustainable development, the role of business in supporting sustainability initiatives, and whether additional resources should be secured to address gaps in faculty expertise.

Open-ended comments from deans suggest that one of the most pressing areas of future research concerns student and employer demand for courses that focus on sustainability. The evidence suggests that corporations are increasingly incorporating sustainability initiatives and widely publicizing these initiatives using reporting frameworks such as the Global Reporting Initiative's (GRI) reporting guidelines or AccountAbility's AA1000 sustainability standards (Ernst & Young, 2012; GRI, 2011). Organizations such as the American Society for Quality (ASQ) are incorporating sustainability-related issues as a component in discussions about qual-

ity (Jacobsen, 2011). The required skill set for jobs associated with these initiatives is not yet well-defined. However, evidence suggest that the work will require workers that are multi-skilled, suggesting that skill sets are likely to find their roots in many disciplines, from biology to engineering to outcomes assessment to education. Research is needed to enable schools and colleges of business to anticipate the types of student and employer demand that may surface in the future in response to current trends in the corporate sector.

Globalization may present yet another pressure to include these sustainability topics in the curriculum. At the global level, we have seen the development of ISO 26000 as "a guideline for what it means to be a social responsible organization" (ISO, n.d.), SA 8000 certification for applying the principles of international human rights to practical work-life situations (SAI, n.d.), and various other voluntary auditing frameworks for monitoring corporate activities. Once the activities become integral to the way corporations do business and are no longer peripheral, the pressure on schools and colleges of business to approach sustainability as more than ideology (i.e., as an important discipline in its own right) may increase. This has been the case for many corporate sustainability and responsibility (CSR) initiatives (Visser, 2012). Substantial research is needed to establish the conceptual clarity needed to begin to develop a curriculum that will prepare students for this yet-to-be defined future.

It should be noted that some scholars voice opposition to current trends in implementing sustainability initiatives, noting, for example, that "academia has lowered its own critical faculties and allowed academic institutions to be colonized by social policy objectives to the detriment of knowledge for its own sake" (Williams, 2010). Other critics argue that sustainability "is not so much a subject as an ideology" that combines "psychological dispositions, beliefs, scientific premises, social activism, government funding, and campus bureaucracy" (Wood, 2011). The number of discussions on this subject will likely increase along with the pressure from special interest sectors to incorporate sustainability

into the curriculum (AASHE, 2010; Hattan, et al., 2010). But that debate is not the topic of this research; we assume that schools and colleges of business will be encouraged to incorporate sustainability content into the curriculum. We thus focus on information about the current context that we believe will shape future business curriculum. Ernst & Young (2011) report that while “corporate sustainability once focused on compliance or reputational issues,...it now has become strategic inside many companies” (p. 4). If correct, research is needed to prepare schools and colleges of business to support yet undefined future needs of corporations as they face greater public scrutiny of their sustainability impacts and initiatives while simultaneously working to position corporate sustainability as a core component of their strategy.

The challenge facing schools and colleges of business is the likelihood that they may be required to incorporate course content at a time when skeptics are vocal and employers may not anticipate a need to hire individuals with skill-sets that include knowledge about sustainability. Participants in the survey clearly indicate a concern that employer demand for these students is cause for concern. This uncertainty concerning the level of employer demand for graduates with “sustainability-related” majors is problematic when coupled with the fact that it has not been shown that integrating sustainability-related content into the curriculum will result in increased student demand for courses, graduate-level demand for concentrations and majors, or job opportunities for graduates.

In conclusion, the criticism that schools and colleges of business have been slow to implement sustainability-related content appears well-founded. Higher education has always been cautious about curricular revisions, insisting on conceptual development and evidence that the subject area is relevant. Skepticism about the scholarly relevance of sustainability (and in particular, the interpretation of data suggesting climate change) remains an issue. The economic recession that has affected resources at schools and colleges of business worldwide -- resulting in hiring freezes and operating budget decreases--has no doubt slowed any discussion of the addi-

tion of new curricula or faculty to meet any perceived need. It is true that many senior faculty are well entrenched in their research streams with little room for new and innovative research, but our research does not indicate that this is likely the primary reason for resistance. The more likely problem is that administrators and faculty members do not perceive a demand by employers and students for course content on sustainability-related topics. Change in attitudes about and commitment to incorporation of sustainability-related content into the curriculum will most likely occur when and if alumni create sustainable business ventures, students demand courses, grants and other support become more widely available, or employer demand increases.

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Factors Influencing Student Use of Online Homework Management Systems

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Abstract. Many publishing companies provide online homework management systems that can be packaged with a textbook, but is the online homework manager a useful tool for students? Do students use them? This study examines possible factors that motivate students to use the online homework management system. The study builds on previous research by combining acceptance of technology theories with other factors that motivate students to engage in classroom activities using technology. Results of the study suggest that students who perceive that the homework manager will require less effort are more likely to use an online homework manager. Further, students who perceive that their instructor and classmates think they should use the homework manager are more likely to actually use it. Additionally, female students are more likely to use an online homework manager. The study provides a model that can be used to study the impact of various factors on student use of technology tools such as an online homework manager.

Keywords: online homework manager, accounting, UTAUT

Introduction. Research suggests that homework is an essential tool for learning accounting (Peters, Kethley, & Bullington,

2002; Rayburn & Rayburn, 1999). Eskew and Faley (1988) find that student effort has the greatest impact on student performance on exams. Students who exert more effort on homework assignments perform better on exams. Completion of homework helps to build students' cognitive abilities (Davidson & Baldwin, 2005), a skill that is highlighted in the Accounting Education Change Commission recommendations (1999). In its report, the Commission suggests that motivated students are more likely to engage in activities which challenge and build their cognitive abilities.

Efforts to use technology to engage students and to help them learn content are increasing. Cudd, Tanner, and Lipscomb (2004) estimate that about 40% of finance faculty surveyed use some type of technology to enhance their classrooms and that 67% of the finance faculty surveyed use the Internet to enhance instruction. Research suggests that the use of technology may improve learning (Zhu & Kaplan, 2002). Technology can enhance existing learning models such as the social constructive theory of learning with technology (Motiwalla, 2007). According to the constructive learning model, a learner has to act and reflect within the learning environment. Technology enables and enhances this type of interaction.

While there are numerous technologies possible for students, this paper combines models to evaluate possible factors that motivate students to use an online homework management system (OHM) in the classroom. Online homework management systems provide students the opportunity to practice working problems while receiving immediate feedback and online support via videos, problem demonstrations, and other multimedia aids. Instructors may structure the course so that students may resubmit homework problems, giving them the opportunity to keep trying until they get it right.

Because the use of online homework management systems is relatively new, little research has been done on its effectiveness. Cudd et al. (2004) found that when using an online homework manager, students reported spending more time studying for the class and

therefore gained a better understanding of the course material. Other researchers have also found that students prefer computer-based assessment over written assessments (Croft, Danson, Dawson, & Ward, 2001; Sambell, Sambell, & Sexton, 1999; Smolira, 2008).

An online homework management system provides the opportunity for students to receive immediate feedback on their work. In the study of finance students conducted by Cudd et al. (2004), students reported that they utilized the feedback in the online homework management system more than the solutions to homework problems provided in different formats.

In a study of beginning accounting students, Peng (2009) examines how a student's intrinsic motivation to learn the concepts (Need for Cognition), perception of the interactivity of the online homework manager, and computer efficacy impact the student's usage of the homework management system. This paper expands the work of Peng to include additional theories and factors that may impact student use of the online homework management system. The literature review section of the paper will provide the foundation of the combined theories and the hypotheses to be tested. The methods section will describe the methods used to test the hypotheses. The results section provides the results of the tests. Lastly, the suggestions for future research section will provide suggestions for research that may improve upon and/or further test the model.

Literature Review. While some researchers find that doing homework improves student performance (Rayburn & Rayburn, 1999; Lefcort & Eiger, 2003; Paschal, Walberg, & Weinstein, 1984), others find that homework does not significantly improve student performance (Peters, Kethley, & Bullington, 2002; Weems, 1998). One explanation for the debate on homework is that it may lack timeliness (Smolira, 2008). When the student has to wait to receive feedback on the homework, he may not review the work and revise his mistakes. By the time the student receives the feedback, the instructor may have moved on to cover other concepts; therefore, the

student may not ask questions for clarification. The literature review section of this paper summarizes the research on the effectiveness of homework, provides a review of the literature that compares campus-based versus online homework, and summarizes the literature on acceptance and use of technology in the classroom.

The Impact of Homework on Performance. American education researchers have been studying the impact of homework for several decades. In 1989, Cooper, Robinson, and Patall conducted a review of the literature on the impact of homework on student achievement. The majority of studies provided results favoring homework. The studies reviewed revealed that high school students doing homework outperformed the students who were not assigned homework on standardized tests; however, this result was less robust for junior-high school students, and there was no effect for elementary school children. Additionally, the studies reviewed suggest a positive correlation between time spent on homework and achievement outcomes.

Completing homework can help college students perform better on exams (Trost and Salehi-Isfahani, 2012). In a study of students in a Principles of Economics course, Trost and Salehi-Isfahani found that students who completed the assigned homework performed better on midterm exams; however, the students did not necessarily perform better on the final exam. This raises the question of whether homework helps students to retain the information over time.

While some researchers agree that completion of assigned homework in accounting courses improves exam scores (Rayburn & Rayburn, 1999), others have not found this to be statistically significant (Selto, Vruwink & Otto, 1987). In a study of students in an introductory accounting course, Rayburn and Rayburn (1999) found that completion of assigned homework improved exam scores. Additionally, they suggest that homework that simulates the skills necessary for exams improves student performance on exams. Vruwink and Otto

(1987) compared the exam scores of students who were required to complete homework and quizzes and students for which homework and quizzes were not assigned; they did not find evidence that homework and quizzes impacted the exam scores. However, the evidence was not collected for an entire semester. Results may have been different had the evidence been collected over the course of the entire semester, or better yet, over the course of multiple semesters.

While most researchers have found a positive correlation between homework and exam scores, some have not. In a study of an introductory Operations Management course, Peters, Kethley, and Bullington (2002) found a negative correlation between graded homework and exam scores. Classes with assigned homework were compared with classes in which the homework was provided as an optional activity. The exam scores of students in both classes were compared; the students in the class with graded homework had average exam scores lower than that of students who were not required to complete homework. The nature of the homework assignments is not described in the article; however, it is noted that the homework accounted for 15% of the students' final grade. One possible explanation for the results is that the homework did not align with the exams and therefore did not adequately prepare students for the exams. Students with required homework may have spent more time completing the homework and therefore had less time available to prepare for the exams. Additionally, the article does not provide the means by which students received feedback on the homework. If feedback was delayed, students may not have reviewed it prior to the exams nor used the feedback to study for the exams.

Even though the connection between homework and student achievement has been debated over the years, it is important to note that many of the studies that showed little, no, or a negative correlation between homework and student performance were based on non-electronic homework. It could be that students did not find this homework particularly engaging or meaningful. The advent of technology-enhanced

learning systems could create learning opportunities that are more engaging and meaningful than previous paper-and-pencil homework exercises. This could be especially true for quantitative courses, such as accounting.

In-Class vs. Online Homework. Computer-based learning environments are more prevalent in the classroom (Moos & Azevedo, 2009). However, the research on the effectiveness of computer-based learning tools in the accounting classroom is somewhat limited. In a study that compared the exam scores of two classes (Baxter and Thibodeau, 2011), one who used a computer-based learning system and one that did not, the scores of the students who used the computer-based learning system were significantly higher than the scores of the students who did not use the software. Additionally, for the students in the computer-assisted course, there was a significant positive correlation between the percentage of key learning objectives mastered in the computer-based learning system and exam scores. While the study provides support for the use of an OHM system in accounting classes, it does not include some other variables that might help to explain the differences in exam scores. The researchers did control for GPA; however, they did not take into consideration other factors that might affect exam scores, such as prior experience with accounting. Additionally, they did not measure the students' motivation to learn the material.

A learner's motivation level can affect learning; therefore, it is important for educators to understand what motivates students to complete homework. Bryant and Hunton (2000) provide guidelines for accounting educators. Guideline #1 states, "For learning to be most effective, students should be both cognitively and physically engaged in the task." (p. 148) The use of an OHM can motivate students by providing an opportunity for them to interact with the course content both physically and cognitively. Many OHM systems provide the opportunity for students to keep trying until they accurately solve the problem. Additionally, many OHM systems provide instructional tools, such as videos to explain complex concepts.

Bryant and Hunton also suggest that “Feedback should be given to students to monitor their progress and reinforce positive behavior.” (p. 148) and that “...learners should progress through the lesson at their own pace.” (p. 149) Online homework management systems provide the opportunity for students to work when it is convenient for them and to receive immediate feedback on their work. This can motivate students to continue working instead of stopping and waiting for instructor feedback.

Kulik and Kulik (1986) suggest that because the online homework management system provides immediate feedback to students, it can improve student performance. However, the student has to effectively use the system in order to improve his performance. This study combines the Unified Theory of Acceptance and Use of Technology (Venkatesh, Morris, Davis & Davis, 2003), Computer Self-Efficacy (Compeau & Higgins, 1995), and Need for Cognition (Cacioppo & Petty, 1982; Cacioppo, Petty, Feinstein, & Jarvis, 1996; Cacioppo, Petty & Kao, 1984) as a way to explain student usage of online homework management systems. While other researchers have found that the use of technology in the classroom improves student performance (Biktimirov & Klassen, 2008; King & Jennings, 2004), the focus of this study is on the factors that motivate students to use the system.

The Unified Theory of Acceptance and Use of Technology. Research on the acceptance and use of technology can help to frame the study of the factors that motivate students to use an online homework management system. Venkatesh et al. (2003) combined eight models to develop the unified theory of acceptance and use of technology (UTAUT). The eight models are: (a) the theory of reasoned action; (b) the technology acceptance model; (c) the motivational model; (d) the theory of planned behavior; (e) the combined technology acceptance model and theory of planned behavior; (f) the model of PC utilization; (g) the innovation diffusion theory; and (h) the social cognitive theory.

According to the theory of reasoned action (Fishbein & Ajzen, 1975), behavior is determined by intentions and subjective norms. Intentions are determined by one’s attitudes about performing the behavior, one’s subjective norms, and one’s perceived behavioral control. The theory of planned behavior is an extension of the theory of reasoned action. Attitudes toward a behavior, subjective norms, and perceived behavioral control can be used to predict intention to perform a behavior (Ajzen, 1991). Additionally, the intent to perform a behavior and perceived behavioral control are good predictors of the behavior. Perceived behavioral control is the person’s perception of his or her ability to choose whether or not to perform the behavior and the availability of resources required to be successful in the behavior. In other words, if a person wants to do something, feels a social pressure to do it, and thinks that he or she is able to do it, he or she will be more likely to actually do it. In a study comparing the technology acceptance model and theory of planned behavior, Taylor and Todd (1995) suggest that combining the two models results in a model that can predict behavioral intention.

A number of variables impact the decision to accept and use technology. The technology acceptance model (Davis, 1989) provides a basis for the use of the theory of reasoned action to predict whether a person will use technology by further defining the beliefs and evaluation variables in the theory of reasoned action model. According to the technology acceptance model, if one thinks that a technology will be useful and easy to use, he or she will use it. The motivational model adds enjoyment as a variable in the technology acceptance model. While a person’s intention to use technology has been shown to be dependent upon his or her perceived usefulness of the technology, enjoyment from the use of the technology is also an important factor that impacts behavioral intent (Davis, Bagozzi & Warshaw, 1992).

The model of PC utilization adds previous experience with technology, expectations about the consequences of use, and facilitating conditions to the technology acceptance model.

The intention to use a personal computer (PC) is influenced by the person's attitudes about PCs, the social norms regarding the use of PCs in the workplace, the person's PC use habits, the expected consequences of PC use, and the facilitating conditions in the environment (Triandis, 1977; Thompson, Higgins, & Howell, 1991). In addition to the perceived usefulness, ease of use, and social norms, a person's previous experience using technology, whether he thinks the technology will help him in his job, and whether he expects to have the support he needs also impact his decision to accept the new technology.

The innovation diffusion theory provides an explanation as to how new innovations are accepted within society. Five characteristics of an innovation will persuade individuals to adopt it: (a) relative advantage; (b) compatibility; (c) complexity; (d) trialability; and (e) observability (Rogers, 2003; Moore & Benbasat, 1991). People will accept new technology if it is better than the available technology. If the new technology is compatible with existing values, needs, social norms, and past experiences,

people are more likely to accept it. If people perceive that the technology is easy to use and they can try it before committing to using it, they are more likely to accept it. Lastly, the more observable the results of the use of the technology, the more likely people are to adopt it.

Because online homework management systems introduce new technology to most students, the UTAUT model may provide some variables that explain a student's acceptance and use of the new technology. The UTAUT model (figure 1 below) proposes four determinants of behavioral intention, or the intent to use technology: (a) performance expectancy; (b) effort expectancy; (c) social influence; and (d) facilitating conditions. Additionally, gender, age, experience, and voluntariness of use are expected to impact one's intent to use technology. Behavioral intention is expected to have a positive correlation to use behavior; if one intends to use technology, they will use it. Table 1 (below) provides an explanation of the variables in the UTAUT model.

Figure 1: Unified Theory of Acceptance and Use of Technology

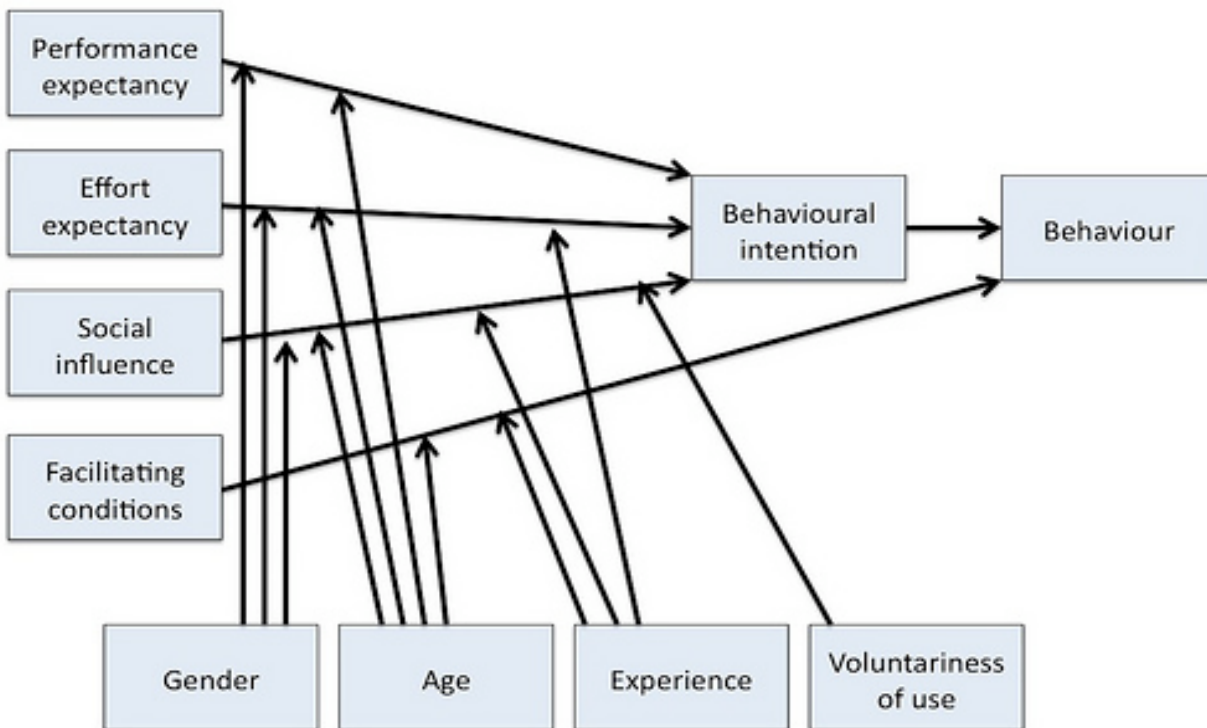


Table 1: *Variables in the UTAUT model*

Variable in the Model	Description of the Variable
Performance expectancy	The extent to which one expects the use of the technology to improve his performance
Effort expectancy	The perceived level of effort to use the technology
Social influence	The extent to which one perceives that others expect one to use the technology
Facilitating conditions	the perceived support for the use of the new technology
Behavioral intention	One's intent to use the technology
Behavior	The actual use of the technology

Performance expectancy. Performance expectancy is the extent to which one expects the use of the technology to improve his/her performance (Venkatesh et al., 2003). The relationship between performance expectancy and the behavioral intention to use the OHM is expected to be positive; if one expects the OHM to improve his performance in the class, his intent to use it will be higher. Gender and age are expected to impact one's performance expectancy. Men are expected to have higher performance expectancy than women, and young people are expected to have higher performance expectancy than older people. In the classroom setting, students who expect the online homework management system to help them earn a better grade will be more accepting of and more likely to actually use the online homework management system.

Effort expectancy. Effort expectancy is defined as the degree of ease associated with the technology (Venkatesh et al., 2003). The relationship between effort expectancy and behavioral intention is expected to be negative. The easier one expects use of the technology to be (lower effort expectancy), the greater the intent to use it. Gender, age and experience are expected to impact effort expectancy. Younger people and men are proposed to have lower effort expectancy. Those with previous experience using the technology are proposed to have lower effort expectancy. Students who perceive that it will not be too hard to use the online homework management system will be more accepting of and more likely to use the technology.

Social influence. Social influence is the extent to which one perceives others think he or she should use technology (Venkatesh et al., 2003). Social influence is expected to have a positive relationship with behavioral intention; the more one perceives others think he or she should use the technology, the higher the intent to use it. Gender, age, experience, and voluntariness of use are expected to impact social influence. Based on previous research, social influence has a greater impact on older women (Miller, 1976; Morris & Venkatesh, 2000; Venkatesh & Morris, 2000; Venkatesh et al., 2003). If a student perceives that her classmates and instructor expect her to use the online homework management system, she will be more likely to accept and use it.

Facilitating conditions. Facilitating conditions are defined as the perceived support for the use of the new technology. People who perceive that they will be able to receive assistance in the use of the new technology are more likely to use it. Thus, the expected relationship between facilitating conditions and actual use of the OHM is a positive one. Age and experience are expected to impact facilitating conditions. Younger people and people with experience using the technology are expected to have higher expectations of support (facilitating conditions). In a classroom setting, a student who perceives he will receive the support he needs to use the online homework management system will be more likely to accept and use it.

Computer Self-Efficacy. Computer self-efficacy is one's perception of his/her ability to use computers (Compeau & Higgins, 1995). The more skill one perceives himself to have in the

use of computers, the more confident he is in trying new technologies. Therefore, computer self-efficacy has an impact on one's perceived ease of use and affects one's attitude about computers (Ballou & Huguenard, 2008). When one has a positive attitude about computers and feels more confident in his/her use of them, he or she will have a stronger intent to use them. In a study of students in a computer class, Ballou and Huguenard find that a student's perception of his/her computer experience has a positive impact on his/her homework performance. Therefore, computer self-efficacy is expected to have a positive relationship with behavioral intention.

Need for Cognition. Psychologists define the intrinsic motivation to engage in cognitive activities as the need for cognition, or NFC (Cacioppo & Petty, 1982; Cacioppo, Petty, Feinstein, & Jarvis, 1996; Cacioppo, Petty, & Kao, 1984). Students with a high NFC have greater intrinsic motivation to engage in learning activities and will therefore engage in activities such as completion of homework. Students with low NFC are less motivated to engage in learning activities; therefore, they will be more likely to take the path of least resistance, spending the minimal amount of effort on homework.

Online homework management systems provide opportunities for students to receive immediate feedback while attempting exercises and problems. Many such systems provide sample problems for students along with step-by-step instructions on the completion of a problem. Online homework management systems provide a wide variety of exercises and problems for students to work, ranging from easy to difficult. If allowed to select the types of exercises and problems to complete, students with low NFC are more likely to work only the easy ones as they are less cognitively challenging, while students with high NFC are more likely to select the more difficult exercises and problems (Peng, 2009). Students with a low NFC score are expected to spend less time and work fewer complex problems in the OHM. Therefore, the expected relationship between NFC and the intent to use the OHM is expected to be positive;

students with high NFC are expected to be motivated to engage in the learning activities and will therefore intend to use the OHM, while students with low NFC are expected to be less motivated to engage in the learning activities and will therefore report a lower intent to use the OHM.

However, if students with low NFC perceive that the OHM will make the homework easier (as measured by Effort Expectancy), they will demonstrate a higher intent to use the OHM. Additionally, student with low NFC and low Effort Expectancy will be less likely to adapt their learning strategies throughout the course (Dickhauser & Reinhard, 2006, 2009, 2010). Therefore, the use of the OHM by students with low NFC and Effort Expectancy is less likely to fluctuate throughout the course.

Some researchers have found a link between the need for cognition (NFC) and performance expectancy (Dickhauser & Reinhard, 2006, 2009, 2010). Students with a high NFC develop performance expectancies based on self-concept related to a specific task, while students with low NFC develop performance expectancies based on a more general self-concept. Therefore, there is an expected relationship between NFC and Performance Expectancy. Students with a low NFC tend to exaggerate their likely performance, which could negatively impact their intent to use the OHM. Additionally, students with low NFC are less likely to adapt their study habits in order to enhance their performance. Therefore, the use of the OHM by students with low NFC and high Performance Expectancy is less likely to fluctuate throughout the course.

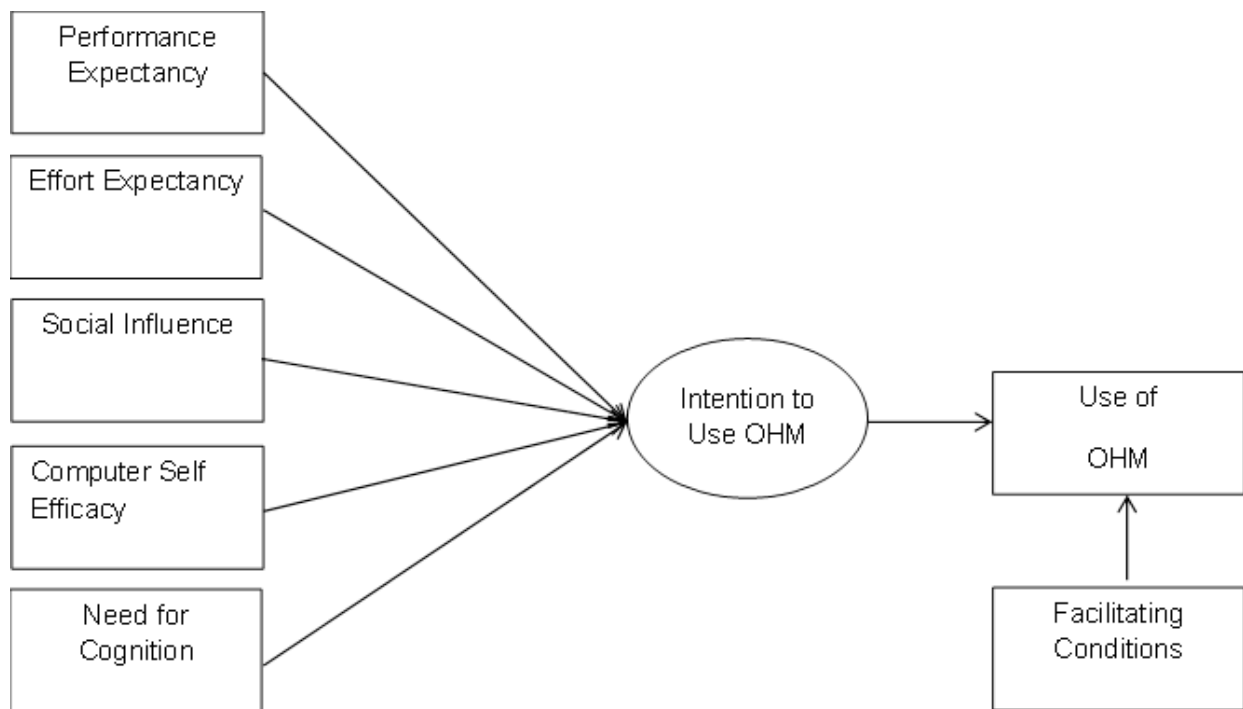
Proposed Model. The proposed model combines the previously-discussed theories and models to explain the factors that motivate a student to use an online homework management system. Other researchers have expanded and adapted the UTAUT model to examine factors that affect the intention to use technology in the classroom. Jong and Wang (2009) combined variables from the Technology Acceptance Model (TAM), Theory of Planned Behavior (TPB) and the UTAUT to explain student use of

web-based learning systems. They found that performance expectancy, social influence, and facilitating conditions from the UTAUT model significantly impact student use of a web-based learning system. Chiu and Wang (2008) extended the UTAUT model to include components of subjective task value in order to study students' intentions to continue using web-based learning systems.

The proposed model expands the UTAUT to include the Need for Cognition, which has been

found to contribute to the behavioral intention to use new technology in cognitive activities, and Computer Self-Efficacy as previous research suggests that it is a motivating factor in the use of technology in the classroom. Because all students were new to using the online homework manager in the courses, Experience was removed from the model. Additionally, use of the OHM was mandatory; therefore, Voluntariness of Use was removed from the model.

Figure 2: Proposed Model



The Unified Theory of Acceptance and Use of Technology (UTAUT) suggests that if one perceives that a certain technology will help him to perform better, will be easy to use, and that his peers expect him to use it, he will have a greater intent to use it. Students are expected to react in the same way to new technology introduced in the class. If the student thinks that the technology will help him earn a better grade, will be easy to use, and that his peers and instructor expect him to use it, he will have a greater intent to use the technology.

Additionally, the UTAUT model suggests that if one expects to have proper support in using new technology, he will be more likely to actually use it. This should also hold true for students. If the student perceives that he will receive the support he needs to use the online homework management system, he will be more likely to use it.

A student who perceives that he is able to use technology (Computer Self-Efficacy) will be more likely to use new technologies. Ballou and Huguenard (2008) found that students with high computer self-efficacy are more likely to use

technology in the classroom. In this study, computer self-efficacy is expected to be positively correlated to the intention to use the OHM.

Further, students who have a greater motivation to learn the course content (Need for Cognition) will have a greater intention to use the OHM. A greater intent to use the technology will result in greater actual usage of the technology. The model developed in this paper adapts the use of the UTAUT to the use of technology in the classroom (specifically, the use of an online homework management system) by adding the NFC and Computer Self-Efficacy constructs.

- H₁: There is a significant positive correlation between Performance Expectancy and Behavioral Intention
- H₂: There is a significant positive correlation between Effort Expectancy and Behavioral Intention
- H₃: There is a significant positive correlation between Social Influence and Behavioral Intention
- H₄: There is a significant positive correlation between Computer Self-Efficacy and Behavioral Intention
- H₅: There is a significant positive correlation between Need for Cognition and Behavioral Intention
- H₆: There is a significant positive correlation between Behavioral Intention and Use of the OHM

Methodology. The study was conducted on a regional campus of a major university located in the Midwest. Students enrolled in the accounting courses of one faculty member voluntarily participated in the study. The 76 students participating in the study were enrolled in introductory accounting courses during the 2010-2011 and 2011-2012 academic years. Participants in the study ranged in age from 18 to 57, with a mean age of 27.95. Forty-six of the students were female and thirty were male.

At the beginning of the course, students completed surveys to measure Performance Expectancy, Social Influence, Computer Self-Efficacy, Need for Cognition, Perceived

Facilitating Conditions, Effort Expectancy, and Behavioral Intention. The course was divided into units, with each unit covering two to four chapters. At the beginning of the semester, students completed the Unified Acceptance and Use of Technology (Venkatesh et al., 2003), Computer Self-Efficacy (Compeau & Higgins, 1995), and Need for Cognition (Cacioppo & Petty, 1982; Cacioppo et al., 1996; Cacioppo et al., 1984) surveys. The students received points for completing the surveys, which were assigned as part of the first week's required work. Students were also asked to respond to the IRB-approved consent form during the first week of class; however, they did not receive points in the class for responding to it. The consent form explained that participation in the study was voluntary and that their response to the consent form would not affect their final grade in the course. The consent form explained the study and then asked students to either click on "I give my consent to participate in this research study" or to submit the consent form without giving consent.

Students completed a pre-test for each chapter; the OHM then developed an individualized study plan based on the performance on the pre-test. Students were allowed to select the problems to work in their individualized study plan. The students were instructed to work in the study plan until they felt confident in their understanding of the chapter concepts, at which point they would complete the chapter post-test. The students completed a comprehensive final exam at the end of the semester.

Behavioral Intention. Five variables in the proposed model are expected to contribute to the behavioral intention to use the online homework management system. Performance Expectancy, Social Influence and Effort Expectancy are measured using the UTAUT survey tool. The UTAUT survey measures (a) Performance Expectancy, (b) Effort Expectancy, (c) Social Influence, (d) Facilitating Conditions, and (e) Behavioral Intention. The survey was used to measure the students' perceptions of how the OHM would impact their performance in the class (Performance Expectancy). The UTAUT survey also measured the students' perceptions

of the amount of effort it would take to use the OHM (Effort Expectancy). The degree to which the student perceived that their instructor and classmates think that they should use the OHM (Social Influence) was measured through questions on the UTAUT survey instrument. Scores are based on the students' rating of their level of agreement to statements provided, from "Strongly Disagree" to "Strongly Agree" in accordance with the UTAUT survey tool as adapted by Peng (2009). Total scores for each variable were calculated from the UTAUT survey instrument and the total scores were used as the variables.

While the UTAUT model has been found to be reliable and valid to explain the acceptance and use of technology in business settings (Jong & Wang, 2009; Venkatesh et al., 2003; Thompson et al., 1991), research on its use to explain the acceptance of technology in the classroom is limited. While Sundaravej (2006) and Göğüş, Nistor, and Lerche (2012) found the UTAUT model to be a reliable and valid measure of student acceptance and use of technology in the classroom, other research has not found the entire model to be reliable. Marchewka, Liu, and Kostiwa (2007) found most variables in the UTAUT model to be reliable to explain the use of Blackboard in the classroom. While performance expectancy, effort expectancy, and social influence were found to be reliable (Cronbach's Alpha of .70 or higher), the Cronbach's Alpha score of facilitating conditions was .452, which suggests that this variable is not a reliable indicator of behavioral intention to use Blackboard. Wang, Wu, and Wang (2009) found performance expectancy, effort expectancy, and social influence to be reliable variables in measuring a student's acceptance and use of mobile learning technology.

The Need for Cognition (NFC) measure from the NFC survey (Cacioppo & Petty, 1982; Cacioppo et al., 1996; Cacioppo et al., 1984) was used to measure the students' level of intrinsic motivation to engage in cognitive activities related to the course content. A higher NFC score suggests an increased level of motivation to learn the course content.

Computer Self-Efficacy was measured through the use of a survey instrument developed by Compeau and Higgins (1995). Students were provided ten scenarios regarding the use of new technology. For each task scenario, the student responded whether they could complete the task (yes or no). For each task they indicated they could perform (by marking yes), they were asked to rate their confidence in their ability to complete the task on a scale of one to ten (1=Not at all confident; 10=Totally confident). The confidence scores of all tasks were added for a total Computer Self Efficacy score. The highest possible score is 100.

Additionally, Behavioral Intention is measured by the UTAUT survey instrument through the use of questions to which students respond using the five-point scale described above. The total score from the responses to all the Behavioral Intention questions was used as the measure of the student's intention to use the OHM. A higher score indicates a greater intention to use the technology.

Use of OHM. The student's behavioral intention to use the OHM is expected to have a positive impact on his actual use of the OHM. The behavioral intention to use the OHM is expected to impact the student's actual use of the system; the greater the intent, the higher the level of use. Use of the OHM is measured as the total amount of time the student spent working in the OHM during the semester. This measure is provided by the OHM and reports the total hours, minutes, and seconds each student spends working problems in the OHM.

Results. Using regression analysis, the proposed model was tested against the data collected from the 76 students enrolled in four semesters of introductory accounting courses. First, the independent variables Need for Cognition, Computer Self Efficacy, Performance Expectancy, Effort Expectancy and Social Influence were regressed against the dependent variable, Behavioral Intention. Additionally, gender and age were added as control variables. Next, the relationship between Behavioral Intention and Use of the OHM was tested.

Gender. A Pearson Correlation shows that Gender and Performance Expectancy are correlated (-.047); however, it is not in the direction expected. Female participants were coded as a zero for gender; therefore, the females in the study reported lower performance expectancy than the males, which contradicts previous research. However, Gender and Effort Expectancy were shown to be significantly correlated (-.069) at the 90% confidence level, which supports the UTAUT model that gender affects perceived effort. These are correlated in the direction expected based on previous research. Additionally, Gender was shown to be correlated to Social Influence (-.009); females reported greater social influence than males. This supports the UTAUT model which suggests a link between gender and performance expectancy, effort expectancy, and perceived social influence.

Age. Students in the study ranged in age from 18 to 39 with a mean age of 27.58. The Pearson Correlation test revealed that Age is correlated to Performance Expectancy (.033). Older students reported higher performance expectancy from using the OHM, which is contrary to previous research. Age and Effort Expectancy were found to be correlated at the 90% confidence level (-.084), which supports previous research that younger people will report lower effort expectancy. The questions used to measure effort expectancy are positively scored so that a higher score means a perception that the OHM will take less effort than manually completing homework. Age and Social Influence were found to be significantly correlated at the 90% confidence level (-.061); however, the direction is contrary to previous research. In this study, younger people reported lower social influence scores. This supports the UTAUT model which suggests that age is a contributing factor to performance expectancy, effort expectancy, and social influence.

Behavioral Intent. Using regression analysis, the model was tested to analyze the variables that impact behavioral intention to use an online homework management system. Results of the regression analysis suggest that the variables in

the model can predict approximately 62% of the variance in behavioral intention (R Square = .620) at the 95% confidence level (p=.000). Table 1 below provides the results of the analysis. Need for Cognition (p=.514), Computer Self-Efficacy (.146), and Performance Expectancy (p=.156) have a lesser influence on Behavioral Intention. Therefore, Hypothesis 1, which predicts a significant positive correlation between Performance Expectancy and Behavioral Intention, is not supported. Additionally, Hypothesis 4, which predicts a significant positive correlation between Computer Self-Efficacy and Behavioral Intention, is not supported. Finally, Hypothesis 5, which predicts a significant positive correlation between Need for Cognition and Behavioral Intention, is not supported.

Table 2: Regression Results

Variable	B	SE B	β
AGE	.037	.024	.129
GENDER	-1.003	.374	-.204**
NFC	.010	.016	.055
CSE	.023	.016	.135
PERF	.104	.072	.154
EFFORT	.154	.082	.214***
SOCIAL	.570	.133	.409*

Note: R²=.620 (p<.05)
 Note: *p<.01. **p<.05. ***p<.10.

Because Effort Expectancy is found to significantly affect Behavioral Intention at the 90% confidence level (p=.064), Hypothesis 2, which states that there is a significant positive correlation between Effort Expectancy and Behavioral Intention, is supported. However, it is important to note that this variable was not significant at the 95% confidence level.

Social Influence is found to significantly impact Behavioral Intention (p=.000). Therefore, Hypothesis 3, which predicts a significant positive correlation between Social Influence and Behavioral Intention, is supported.

Use of the OHM. A 2-Stage Least Squares Analysis of model shows some support for the model at the 90% confidence level (p=.147). Two-Stage least squares is an extension of the OLS method that is used when the dependent variable's error terms are correlated with the

independent variables. The variables shown to significantly impact Behavioral Intention in the previous regression analysis (Age, Gender, Effort Expectancy, and Social Influence) were used as instrumental variables. Instrumental variables are used to estimate the predictor variable Behavioral Intention.

Based on the model, Behavioral Intention and Facilitating Conditions are predicted to be significantly positively correlated to Use of the OHM. In this study, Use of the OHM was measured as the total time spent working on homework problems within the OHM. Therefore, Behavioral Intention and Facilitating Conditions are used as predictor variables, meaning that they are the variables that predict use of the OHM. Behavioral Intention was found to significantly affect use of the OHM ($p=.054$); therefore, Hypothesis 6, which predicts a significant positive correlation between Behavioral Intention and Use of the OHM, is supported (See Table 2 below).

Additionally, the analysis shows a significant correlation between Facilitating Conditions and Use of the OHM at the 90% confidence level ($p=.084$); however, the relationship is negative (see table 2 below). Therefore, Hypothesis 7, which predicts a significant positive correlation between Facilitating Conditions and Use of the OHM, is not supported.

Table 3: *Results of 2-Stage Least Squares Analysis*

Variable	B	SE B	β
INTENT	15.682	7.995	1.696*
FACIL	-9.866	5.628	-1.588

Note:
* $p<.10$

Implications. This study provides some support for the UTAUT model in an educational setting; however, there was not a significant relationship between Performance Expectancy and Behavioral Intention. Studies with larger sample sizes and conducted across different types of courses or campuses may show different results, however. Other researchers have found a significant correlation between performance expectancy and intention to use other types of technology in the classroom. Wang et al. (2009)

found performance expectancy to significantly affect students' intent to use mobile learning technologies, such as notebook computers, smart phones, and other handheld devices.

The study suggests that when students perceive that the effort required to complete homework in the OHM does not exceed the effort required to complete homework manually, they have a greater intention to use the OHM. Additionally, when students perceive that their instructor and classmates support their use of the OHM, they demonstrate a greater intention to use it. Furthermore, students who have a greater intention to use the OHM spend more time in the OHM. Instructors should be sure to demonstrate the features and explain the benefits of the OHM to students in a positive and encouraging manner so that students will be more likely to actually use it. This supports the findings of Marchewka et al. (2007), who found effort expectancy and social influence to have a significant correlation to students' intent to use course management software, such as Blackboard.

The results of this study do not support the findings of previous researchers that Computer Self-Efficacy and Need for Cognition impact students' intention to use an online homework management system. This could be the result of the way use of the OHM was measured. Other measures of use, such as number of problems worked, may provide different results.

Based on this and other studies, it appears that while some variables in the UTAUT model are useful in explaining student motivation to use technology in the classroom, there are likely other variables that affect student motivation to use technology. Therefore, the model proposed in this study may need modification in order to effectively use it to examine student acceptance and use of technology in the classroom. Additionally, the variables that motivate students to use different classroom technologies may differ.

Limitations of the Study. As is the case with all research studies, there are limitations to this study. The main limitation is the small sample size of the study ($n=76$). Additionally, the study

was conducted on only one campus; therefore, the results of the study may not be applied to all campus situations.

Suggestions for Future Research. This paper develops a model by which to measure the impact of an online homework management system on student performance outcomes. The model can be used to measure the degree to which computer self-efficacy, need for cognition, performance expectancy, effort expectancy, and social influence impact a student's intention to use an OHM. Additionally, the model measures the impact of behavioral intention on actual use of the OHM. Future research could also examine the impact of use of the OHM on student performance and/or learning.

Additionally, other measures of use of the OHM could be applied to the model. Time spent was used in this study; however, number of problems worked could also be used to measure use. The voluntariness of use variable could also be added to study the impact of opting out of the OHM on its use.

If the relationships in the model are significant, guidelines for best uses of an OHM can be developed. For example, if a student demonstrates low NFC and low self-efficacy for the course, the instructor can intervene to help build the student's confidence in the class, which could motivate the student to make better use of the OHM and therefore perform better in the course.

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Thriving in a Down Economy: Using Sound Business Principles to Increase Revenue and Focus on Quality in a Poor Economy

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Abstract. During the past two decades, many colleges and universities have struggled to maintain their competitive position by offering MBA degrees at regional campuses and online. The MBA is a popular degree program with wide spread acceptance in the business

community and it has been a proven money-maker for traditional institutions of all sizes. However, accredited distance degree granting institutions and a wide range of other competitors began to create more highly competitive markets by leveraging online education and using part time faculty. Brenau University's School of Business had several successful decades with limited direct competition in the greater Atlanta market. In 2007, the new leadership team of the School of Business faced the challenge of declining enrollments as more and more competitors entered the market. At the same time, early warning signals were pointing towards what would become the worst recession in over 70 years. This paper focuses on the team's strategy of repositioning the academic programs for growth by meeting the needs of the market while improving the School's focus on quality through sound strategic planning and the development of a culture of assessment.

Keywords: strategic planning, assessment, accreditation, innovation, business, quality, graduate programs, MBA.

Introduction. The School of Business at Brenau University (a private university north of Atlanta) implemented a strategic planning process and created a culture of assessment focused on continuous improvement and it has prospered during the recent economic downturn. Enrollment increased to over 1000 students in the fall of 2012 with a corresponding tuition revenue increase of close to 40% while expenses grew by less than 20%.

Brenau University is a small (2,800) liberal arts university located in North East Georgia. The University, founded in 1878, has historical roots as a Women's College (WC) and the Women's College persists today as the full time, daytime program of the university. Approximately 40 years ago, the University began to expand by offering several professional programs that primarily served adult students. These programs were offered in the evening, online and at four regional campuses in Georgia. The School of Business has lead the University in teaching across platforms and at multiple locations.

In 2007, when a new dean and a new department chair arrived at the School of Business at Brenau, enrollments had been averaging a little over 700 students for most of the previous decade (approximately 500 undergraduate students and 200 graduate students). Recently introduced online classes had eroded the on ground population in the Atlanta area to the point that on ground classes were no longer viable for courses offered by the School of Business. The MBA programs enrollment had declined from a peak of 310 students to a low of close to 180 students (2005-2006) despite the fact that the basic MBA degree only required students to earn 30 credits. With an open, entrepreneurial attitude and a willingness to explore a series of new opportunities, the School of Business increased enrollments by more than 300 students over the four year period from January 2008 to January 2012, representing an 8.7% annual growth rate.

The arrival of the new dean and chair at Brenau in 2007 coincided almost perfectly with the financial market meltdown and the ensuing recession. While there is evidence that enrollment in higher education and the economy are negatively correlated, in the aggregate, enrollments tend to increase by 4.5% annually during recessions and by only 1.2% annually between recessions (Kantrowitz, 2010). Unemployment tends to drive adults to education, particularly part-time programs, to improve their skills in anticipation of re-entering the work force. While some portion of the School of Business' increase in enrollments over the four-year period 2008 to 2012 was undoubtedly due to this countercyclical pressure, evidence suggests that innovations in degree programs, as well as the implementation of key aspects of the strategic plan resulted in the majority of the increase.

Key to Growth: Strategic Planning. In 2005 a new President had been brought in to re-energize the University and, under his guidance, the University as a whole had gone through a series of strategic planning exercises moving toward what Michael Crow (2010) would call a 'new' American University. It adopted a new mission statement, a new liberal education curriculum,

and a new focus on raising the stature of the University from one with a local/regional focus, to one with a national/international focus. At the time of the President's appointment, enrollment was declining in most areas of the University, and concerns over the viability of the University persisted.

The four schools (Business & Mass Communication, Education, Fine Arts & Humanities, and Health & Sciences) were treated as cost centers, and the deans and chairs were largely responsible for academic administration. The idea of a School within the University having its own strategic plan was simply not considered. Assessment was largely coordinated through a small office for the entire university with only a part-time staff. In the academic year 2007-2008 with only one year to go before the reaffirmation cycle of Brenau's regional accreditation (SACS), assessment became a much higher priority. It helped that the University had two new deans with a great deal of accreditation expertise.

The University's mission to move to a higher level, the weakened economy, and the upcoming accreditation visit meant that changes needed to happen in the School of Business. The new Dean and department chair spent a great deal of time during their first four months at Brenau gathering information, speaking with students, alumni, and other stakeholders to understand the relative positioning of the School and the University.

In January of 2008, based on their analysis, the Dean charged the department chairs to begin developing a mission statement and strategic plan for the School of Business and the process included the identification of core values. At the same time, the Dean began sharing data – internal and external – about the School, the programs, and the courses in order to engage the faculty in a series of discussions about the overall quality of the programs. The team determined that the first initiatives were the standardization of syllabi, the strengthening of the role of lead faculty, and the revision of course and program learning outcomes for all degree programs. Thus began the development

of a culture of assessment and continuous improvement that today guides all decision making in the School.

Enabling Growth in the School of Business.

Brenau University's strategic vision involves growing the university to 5,000 students by 2025 with the growth primarily in graduate programs. Consistent with this vision, as well as based on the School of Business's strategic planning process, the School also decided to focus on growing the graduate programs. Graduate program growth has strong financial implications for the University since the School of Business grants no institutional aid to graduate students. While enrollment targets were met in many universities in 2009 and 2010, it was often at the cost of an increase in the discount percentage – the amount of aid funded by the university (Chabotar, 2010). For Brenau, focusing on growth in its graduate programs meant an increase in tuition revenue and it represented a real increase in cash flow to the University.

In 2007-2008, Brenau offered a number of MBA degree program concentrations including Management, Advanced Management Accounting, and Healthcare Management (HCM). A total of 211 students were enrolled in the MBA programs, 21 in a Master of Science in Organizational Leadership and six in certificate programs. The MBA core curriculum consisted of eight courses but only four of the courses in the core were used in the MBA HCM. The HCM program had versions of those courses specifically designed for that program.

Recognizing the need to grow the graduate programs, a decision was made to focus on programs that lead to meaningful professional qualifications. Initially the School decided to focus primarily on programs that led to professional certification – project management, healthcare, human resources (HR) and accounting. The School changed the number of credit hours to standardize the credits required to earn an MBA. It developed a true graduate business core that included all of the common MBA courses to ensure that the degree program was comparable to MBA degrees earned

elsewhere.

New Opportunities I: Project Management.

During the fall of 2007, shortly after they arrived at Brenau, an adjunct professor approached the new leadership team asking them to consider an MBA program in project management. Market research disclosed that most people prepare for the PMP (the certification exam in project management) through proprietary seminars and not-for-credit test preparation courses. Academic programs in project management were fairly rare. Atlanta, GA has one of the largest Project Management Institute (PMI) chapters in the nation. PMI estimates that over 800,000 individuals are provided continuing education in project management each year. The growth in certified project management professionals averaged over 35% per year between 2000 and 2008.¹ The opportunity to increase enrollment through this program seemed promising since there was only one provider of graduate project management in the Atlanta area. Within six months, the school hired a founding faculty member, approved the MBA in Project Management and began accepting students for a fall 2008 start. By the end of 2009, enrollment had grown to 64 students - today it is more than 90.

The new MBA in Project Management also led directly to the second opportunity for growth. With no marketing of the program, other than inclusion on the university website, the program caught the eye of recruiters in Taiwan and China. The timing was fortuitous. In 2009-10 there was a 30% increase in the number of students from China studying in America. (NAFSA, 2011) The opportunity to service this new market led to the development of Brenau's first full time residential graduate program discussed below.

New Opportunities II: New Markets. As with most small universities, Brenau's marketing budget is extremely limited. The university's endowment was hit hard by the downturn in the financial markets, which caused a corresponding

¹ PMI Teach.org\tap "Tap Into the Amazing Growth of Project Management", p.1

decrease in operating income. With no promotion funding other than the university website, the Project Management MBA began attracting interest in Taiwan. In the fall of 2008, the School of Business accepted a full time cohort of students from Taiwan. Prior to this point the MBA program had been exclusively part-time. There was no precedent for a full time or a daytime program for graduate students at the University. The School and the University had to make some adaptations and changes to accommodate the new full-time co-ed students on the Women’s College residential campus in Gainesville, GA. The second international cohort arrived in January 2009. By fall 2010, Brenau’s School of Business was attracting students from China and several other countries. In 2011, consistent with the efforts of many Business schools (Middleton, 2010), work began on developing partnerships in India to expand online offerings in that country as well as attract candidates to the full time program in Gainesville. The impact of the international students on enrollments is shown in Table 1 below. As the number of students has increased,

their degree program choices have expanded beyond Project Management but it was the key in attracting international interest to our programs in the first place.

During this period, we also started new cohort programs in the MBA in Healthcare Management at hospitals in two of our locations. These cohorts are composed of senior administrators from the hospitals. This model allows faculty to focus the course content applications on the specific challenges and opportunities of the particular hospital. The first graduating class was so pleased with the results that the hospital asked the School to immediately start a second cohort at the same hospital. A third cohort was started at another hospital close to the main campus, and in the fall of 2012, a fourth cohort was started at the hospital near our campus in Kings Bay, Georgia. Table 1 shows the growth in the full time MBA and the cohort programs during the past five years.

Table 1: *Growth of the Full Time MBA Program*

Full Time MBA Enrollments	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
International Students	0	13	24	30	35
American	0	1	3	4	5
Cohorts (HCM)	0	12	10	30	30

The School found a third opportunity for growth by allowing students to receive credit for professional certification acquired prior to earning the MBA.

New Opportunity III: MBA Insurance. In 2009, the Brenau School of Business was approached by an insurance industry professional who had been trying without success to forge a partnership with a university to award credit towards an MBA for credits earned in achieving Chartered Property Casualty Underwriter (CPCU) certification. CPCU certification involves taking eight courses and passing eight exams in various areas of insurance. After verifying that the course content was similar to that offered in graduate insurance programs and working with the

AICPCU (now The Institutes) a program was structured that would allow CPCU certification to satisfy major elective requirements. Students take only the MBA core from Brenau and they can graduate with an MBA in Insurance. The partnership with The Institutes places Brenau's program on The Institutes’ website which results in free advertising and in increased enrollment at no additional cost. To date, enrollments have been small but the marginal cost of this program is zero.

In addition to revising the MBA degree programs, many process improvement opportunities were identified as the leadership team was implementing the recommendations from the strategic planning process and as a result of the new focus on continuous

improvements and assessment.

Improving Process I: Streamlining. In 2007, Brenau offered four MBA programs, each with a separate credit-hour requirement, plus an MS in Organizational Leadership. In addition, the MBA in Healthcare Management had healthcare versions of the MBA core courses as mentioned above. A program review led to the development of a strengthened common core

with a common credit hour requirement. The common MBA core has allowed the School to increase the number of MBA majors to six without a significant increase in faculty. Table 2 shows the four MBA degrees offered in 2007-2008 versus the seven degree programs offered in 2010-2011 – the first full year that the revised MBA was fully offered.

Table 2: Comparison of MBA Degrees offered at Brenau (2007-2008 to 2010-2011)

2007-2008 Programs	Credits for Degree	2010-2011 Programs	Credits for Degree
MBA – General	30	MBA - GM	39
MBA - ACCT	36	MBA - ACCT	39
MBA - Adv. MGT	39	MBA - PM	39
MBA – HCM	33	MBA - HCM	39
		MBA - IB	39
		MBA - HRM	39
		MBA - INS	33*

* Students must have CPCU certification prior to starting the MBA

Redesigning the MBA occurred at the same time that the culture of assessment was being implemented. The assessment process, coupled with the initial strategic planning process implemented in 2008 led to both curriculum improvements focused on improving the quality of the degree, and process improvements designed to support the institutional goals in both quality and growth.

Improving Process II: Admissions. Prior to 2007, Brenau graduate admissions used a student’s GPA as the primary criteria for admission to the MBA program. The first two admissions appeals the new leadership faced in 2007 included a 40-year-old Director of Operations for a global corporation with a 760 GMAT, but a 2.3 GPA from his undergraduate degree 18 years previously. Because his GPA was below the threshold he had been rejected by the previous School leadership team.

The second case involved a 47-year-old woman who had held a series of positions in marketing and she had successfully operated her own small business for over a dozen years. She had a 2.1 GPA when she graduated from college in 1981, and had been rejected on the GPA criteria as well.

The new dean recognized that both of these candidates had a great deal to offer in the MBA program and both candidates were accepted into the program. The admissions review process was modified. Rather than using a single factor to determine a student’s eligibility, the admissions team now looks at their overall body of experience and knowledge. Initially, a GMAT requirement and a composite score based on GPA and GMAT was added. An essay and an interview were also required. As a part of the School’s overall marketing strategy, a conference room was converted into a GMAT test center in the belief that it would expose more students to the School, and make it easier to enforce the requirement to take the GMAT.

Adding the GMAT criteria led to an immediate decline in applications, which caused a great deal of concern. The decline in applications caused the School’s leadership to rethink the use of the GMAT. They recognized that while GMAT test scores provided some admissions guidance, the requirement for those scores was more of a barrier and that the scores did not provide significant success predictors for MBA graduates at Brenau. The GMAT requirement was specifically chasing away older students who often had significant work experience and

these were the exact students targeted by part-time MBA programs. This specific population of adult learners is the least likely to want to submit to standardized testing and thus the GMAT becomes an impenetrable wall around the program. (Gropper, 2007; Fish & Wilson, 2009) An analysis of the School of Business entrance criteria ultimately led to the elimination of the GMAT, which has little predictive power (Braunstein, A., 2009; Deis & Kheirandish, 2010), was not resulting in a significant non-acceptance rate and was a major deterrent to potential applicants. After a year of using the revised admissions policy for the School of Business, and due to its clear success in enabling growth, the Universities Admissions office asked all colleges at the university to examine their own admissions criteria and only use criteria that resulted in real discrimination between students and influenced the acceptance decision.

Another feature of the original admissions process, the required personal faculty interview was also a bottleneck in the process and did not lead to meaningful discrimination between students. And with a growing population of online students, it was increasingly clear that this requirement was also suppressing growth as it was unlikely students who lived far from any of the regional campuses was unlikely to apply.

Based on these insights, as well as some experimentation, the School of Business then began to shift the admissions process so that each student is assessed on what they can bring to the program. A student with less experience is expected to have a higher GPA than a student with a wealth of practical experience. A student with a low GPA, and little experience, is expected to either take pre requisite courses to show that they can handle graduate level work, or take the GMAT, and score well.

Improving Process III: Advising. A key to successfully implementing the revisions to the admissions process for the School of Business was hiring a full-time intake adviser. The new adviser took the responsibility away from faculty and provides increased follow up, consistent information, and, as an active liaison

with the admissions office, has continued to help improve the acceptance and enrollment process. Streamlining the admissions process, removing barriers and bottlenecks, and having one person who works year ‘round to help students get “on board” have all contributed to the increased enrollments. At the same time, the streamlining initiative has not resulted in a significant difference in the applicant profile as shown in Table 3 below.

Table 3: *Brenau School of Business Admissions Data: Pre and Post GMAT requirements*

	2008	2009	2010
Newly Enrolled MBAs	138	232	308
Average GPA	3.17	3.06	3.08

Over the two years in the table the Accounting major grew by 55% annually, Healthcare by 73%, Management by 17.7% and Project Management by 82.6%, indicating that no one program was responsible for the rapid growth, rather the growth was spread across all majors.

Improving Process IV: Embracing the Web.

In 2007, the School of Business offered the majority of its degree programs at four regional campuses and in the Women's College. Fewer than 200 students were pursuing degrees online. Another factor was that the previous administration had limited the availability of programs to specific campuses in an attempt to segregate on ground students from online and preserve on ground enrollments (Table 4).

The location specific arrangement led to a confusing array of possibilities available to students but tied to each unique location. A philosophical shift was to offer all programs online, which immediately made them available to ALL students - regardless of location. The School adopted a hybrid mentality and began to work with admissions, and the regional directors to be sure this was represented to potential applicants properly. Effectively, students can take a majority of their courses on ground, but may have to take their elective and concentration courses online - depending on enrollment patterns at their regional campus at that time.

Table 4: *Programs offered by Location and Online*

Location	2007-2008	2011-2012
Atlanta (north)	UG - Bus/HRM G - Bus/OL (MS)	All Programs
Atlanta (south)	n/a – opened in 2010	All Programs
Augusta	UG - Acct/Bus/HRM/CJ/PA G - Acct/Bus	All Programs
Gainesville	UG – Bus G – Bus	All Programs
Kings Bay	UG - Bus/HRM G - Bus/HCM	All Programs
Online	UG - Acct/Bus/CJ G - Acct/Adv. Mgmt/HCM/Management	All Programs

A Review of Actions Taken. Like many small private institutions, Brenau University (and the School of Business) operates under severe financial constraints as many small private institutions do. While the School of Business generates a substantial portion of the university's income (the business school provides over one third of total enrollment) the school's share of the budget is substantially less than that. By designing unique, targeted graduate programs, many leading to professional certification, the school has been able to increase enrollment substantially. The choice of programs also led to partnerships in China, and India.

The School of Business's experience in growing enrollments in a difficult environment should provide inspiration to other schools struggling with budget cutbacks. The Atlanta area is extremely competitive with over forty colleges and universities offering business degrees in the metro area. Brenau has had to identify niche markets and new populations to grow enrollments. This market driven model will be outside the box for many institutions but probably represents the wave of the future in academics - especially for smaller tuition driven schools.

Table 5: *Summary of Actions*

Actions	Comments
1. Implement strategic planning process	Led by Chairs (2008), then Faculty (2011)
2. Implement a culture of assessment	Initiated in 2007/8
3. Standardized core in MBA	24 credit hours
4. Standardized number of credits required for MBA	39 credit hours
5. Shifted all courses to online model	Increased availability to ALL students
6. Required all faculty to be online certified	Insure development of online programs
7. Added professionally relevant concentrations	Project Management, HRM, Insurance
8. Eliminated unsupportable programs	Criminal Justice and Public Administration
9. Revised admissions criteria	Eliminated GMAT and interview
10. Add full time Academic Advisor	With academic credentials
11. Add MBA Program Director	With academic credentials
12. Sought out new market opportunities	Internationally (Taiwan, China, India)
13. Developed healthcare management cohorts	Two locations
14. Hire faculty and staff based on values first	Credentials are critical; Fit with culture more so
15. Pursued higher level accreditation	ACBSP
16. Embed a culture of continuous improvement	Ongoing

As noted in Table 5, the School of Business at Brenau has taken numerous actions that have had a positive impact on enrollment growth. Other initiatives currently under way including

revisions to the pre MBA and a focus on academic value add promise to have a similar impact on the quality of Brenau's programs.

Overall Results and Final Comments. The result of all of these actions is that the School of Business has been able to increase tuition revenue by over \$3,000,000 per year, while increasing annual expenses by approximately \$400,000. The expense line increases always lag tuition revenue increases as the School is expected to demonstrate an increase in revenue before an increase in expenses will be considered. Over time, the School has increased the number of full time faculty and has added two new administrators who assist with advising and program administration. Both of the new administrators also have academic credentials, which allow some flexibility in terms of how they support the programs, and enable them to better understand the academic processes. Additional expenses have gone to support the teaching environment through upgrades in classrooms on campus, as well as in technology used to support both on ground and online classes. New programs in finance, marketing and possibly entrepreneurship are also on the horizon, as the school continues to seek opportunities for both growth and quality.

In an era of economic uncertainty, and with the constant challenges of a crowded market that provides students with a wide range of options, perhaps the strongest testimony to Brenau's success has been the strength of the reaffirmation by SACS (only one required revision), and its achievement of ACBSP accreditation, during which the audit team identified several 'best in class' practices including several as noted above. Finally, a recent study of the financial health of colleges and universities in the United States by Bain and Company showed that Brenau is in sound financial shape (Blumenstyk, 2012). While this is reassuring, the new found culture of assessment ensures that the School of Business leadership stays focused on continuous improvement in all facets of running the School.

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Cybercheating: A Research Study on the Detection and Prevention of Plagiarism in an Online Graduate Business Program from the Faculty Members' Perspective

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Abstract. Plagiarism is certainly nothing new, but it is definitely more prevalent today, and some would say reaching "epidemic proportions." Currently, there exists little research regarding plagiarism from the faculty's perspective. The purpose of this research study is to address this gap by exploring plagiarism awareness; detection, reporting, and enforcement in online graduate business program from a faculty perspective. A qualitative research study design with purposive sampling was used to survey 54 faculty members at one large international online university. Faculty members were asked questions regarding their attitude and behavior towards detecting student plagiarism and enforcing policy and practices of an online university. Key results through content analysis revealed all faculty members are familiar with school policy on plagiarism and actively involved in its detection. The survey showed that 87% of respondents detected between one and twenty cases of student plagiarism in the last year with 98% willing to confront students, but only 87% issued a warning and the remaining claimed they do nothing sometimes, often or always in terms of enforcement. Faculty members ranked the top three reasons given by students for plagiarizing as (a) don't believe they will be caught; (b) time management issues; and (c) don't understand correct citation. Faculty members also ranked the plagiarism detection methods they used most as, (a) software, (b) matching in-text citations to references, and (c) paper is too perfect. Various anti-plagiarism strategies, tools, and techniques were identified to encourage and support the mission of detecting, enforcing, and preventing plagiarism, thereby maintaining academic integrity standards while reinforcing the values of institutions of higher education. The findings of this study conclude that faculty are reliant on

software detection tools and are reluctant to enforce anti-plagiarism policy or discern between intentional and unintentional acts. Additional training is required for faculty members regarding plagiarism prevention tools and strategies and students need more training on the importance of academic integrity, time management, and how to avoid plagiarism.

Key words: plagiarism, online graduate programs, detection, reporting, enforcement, prevention, and strategies.

Introduction. After the advent of the Internet on the World Wide Web, it became much easier in the 1990s to retrieve and to copy materials from websites. Technology is like a double-edged sword. Searching for information became much more efficient with the use of advanced technology in search engines and websites. However, having massive information available within a few clicks made it very tempting for busy students to copy and to paste the information onto their papers. The invention of the Internet also seemed to produce an obvious increase of plagiarism cases among students. Fishman claimed (as cited in Muldoon, 2011, ¶ 10) that the alarming ratio of plagiarism is the 20-60-20 rule. Twenty percent of students will not cheat. Twenty percent will cheat. Sixty percent are in the middle and can be persuaded not to cheat, especially if professors explain what plagiarism is and why it needs to be avoided. Howard & Kelly (n.d.) also referred to Fass' survey of university students and found that 40% of the students surveyed admitted to cheating as a way of life and 30% of these students had no guilty feeling toward cheating. Currently, there exists little research regarding plagiarism from the faculty's perspective. In this research study, the authors will address this gap by exploring plagiarism awareness; detection, reporting, and enforcement in online graduate programs from a faculty perspective.

Statement of Purpose. For the purpose of this paper, the authors will first discuss the conceptual framework for this research study with an interpretation of the definition of plagiarism. Second, an explanation of its prevalence and the effect on institutions, faculty

members, and students were explored. Third, the different types of plagiarism were examined. Fourth, the results and findings from this research study based on the survey conducted with faculty members from online graduate programs were analyzed. The survey focused on exploring faculty members' attitudes and behaviors related to online plagiarism specifically pertaining to the instruction, accountability, responsibility, detection, enforcement, prevention, and underlying causes. Finally, a strategy for anti-plagiarism, tools, and techniques will be reviewed for best practices on detecting, managing, reducing, preventing plagiarism, and maintaining academic integrity standards while reinforcing the values of institutions of higher education.

Conceptual Framework. Plagiarism is not a new concept. The word *plagiarism* had the original meaning "from the Latin *plagiarius*, which meant 'to steal slaves' but then was interpreted by Roman poet Martial as 'to steal text'" (Howard & Kelly, n.d., ¶ 1). The word plagiarism can have different meanings to different people. The most common known definition, before there was the Internet, is cheating by copying someone else's work. For example, the classic case of a student looking over another student's shoulder and copying the answers onto his or her paper during a test or a student copying another's homework to submit as his or her own. In the professional world, stealing intellectual property or committing copyright infringement is considered an illegal act. The definition that most graduate schools or the higher education industry use would be simply not giving appropriate credit to the original author when referring to an author's work, whether directly quoted, or paraphrased. This practice is also referred to as academic dishonesty or misconduct in some universities. Numerous definitions of plagiarism exist, for the purpose of this research study; the authors chose the concise definition from Standler's (2000) which best encompasses them all:

Plagiarism is simply repeating words or thoughts of other people, without adding anything new. Therefore, submitting a plagiarized paper – in addition to the

wrongful conduct – does not demonstrate the level of understanding and skill that an educated person is reasonably expected to have. (Standler, 2000, ¶ 7)

Types of Plagiarism. Many types of plagiarism exist, but the most detailed explanation was offered by plagiarism.org, which was originally adapted from Turnitin. The two major categories differentiate reference sources cited and not cited. Examples of sources cited include: *The Self-stealer* referring to self-plagiarism or borrowing from one's own work; *The Potluck Paper* is the *cut & paste* plagiarism as discussed earlier in this paper; *The Ghost Writer* when a student turns in another's work; *The Photocopy* takes significant portions of paper from one source; *The Poor Disguise* retains the essential content but changes key words and phrases; and *The Labor of Laziness* takes time to paraphrase from various sources piecing the puzzle together, instead of using this same time to create original work. Examples of sources not cited include: *The Forgotten Footnote* names the source in text, but neglects to include a reference location; *The Misinformer* diverts one's attention with inaccurate sourcing; *The Too-Perfect Paraphrase* neglects to include quotation marks on a word-for-word copy and paste; *The Resourceful Citer* cites all sources correctly with no original work evident; *The Perfect Crime* mixes proper source citations with paraphrasing lacking appropriation (Plagiarism.org, 2011a, ¶ 1).

Plagiarism Violates Copyright Laws.

According to Standler (2000):

College rules for student conduct sometimes say that plagiarism is an academic offense, *not* a legal offense. That statement is not completely correct. Colleges certainly have the authority to punish plagiarists in various ways, including expulsion from the college or revoking a degree earned in part by plagiarism. But plagiarism is also a legal issue. (¶ 1)

According to the Copyright law:

The owner of the copyright (i.e., in most cases, the true author) can sue the plagiarist in federal court for violation of the copyright. Any work created in the USA after 1 Mar 1989 is automatically protected by copyright, even if there is no copyright notice attached to the work. (Notice of copyright: Visually perceptible copies Act, 1976; Subject matter of copyright: In general Act (1976)

Literature Review. There is an increasing trend of plagiarism from the primary school level to the graduate school level across the United States. No school seemed to be exempted from plagiarism. Faculty members and school administrators everywhere are waking up to the fact that plagiarism is not going away soon because of the easy accessibility of websites to the literature world. Streich's (2009) provocative statement summed it up, "This is the mentality of twenty-first century students. Whether it represents gaining admission to the best schools or keeping up the GPA, 'nothing is too good' and the end justifies the means" (Streich, 2009, ¶ 3).

Standler (2000) discussed a study by Ryan, an instructor, at George Washington University, which claimed, "7 of 42 students plagiarized most or all of their papers in a class during the fall 1997 semester" (section 2). From this, Standler deduced that in the United States Colleges "plagiarism among students is higher than one in six" (Standler, 2000, section 2). How prevalent was plagiarism in the last decade? Landers (2011) referred to a study done in 2008 by Selwyn that surveyed 1,222 undergraduate students. Selwyn found 61.9% of the students surveyed committed some form of plagiarism (¶ 1).

A national survey published in Education Week found that 54% of students admitted to plagiarizing from the Internet; 74% of students admitted that at least once during the past school year they had engaged in serious" cheating; and 47% of students believe their teachers

sometimes choose to ignore students who are cheating. (Plagiarism.org, 2011b, ¶ 1)

Donald McCabe, founder of the Center for Academic Integrity and professor of global business at Rutgers University, conducted a study in 2003 with a sample population of 18,000 students at 61 schools which showed, “40% of students admit to having used a ‘cut and paste’ approach in at least one writing assignment, while 77% do not feel that such cheating is serious” (Niezgoda & Way, 2006, ¶ 1). Furthermore, McCabe found that 70% admitted to one to two instances of test cheating form of plagiarism and 60% admitted to some form of plagiarism (Edgren & Walters, 2006, ¶ 4).

Earlier studies completed by The Center of Academic Integrity (CAI) have shown that 10% of the students surveyed admitted to Internet plagiarism (i.e., ‘cut & paste’ plagiarism) in 1999 while 40% surveyed admitted to plagiarism in 2005 (Niezgoda & Way, 2006). The focus of this study was on one form of plagiarism, which is the Internet plagiarism, commonly referred to as the ‘cut and paste’ plagiarism. Another study conducted between the academic years of 2002 and 2004, by McCabe, Butterfield, and Treviño (2006) hypothesized that graduate business students’ self-reports of cheating were higher than those reported by other graduate students. The data cited in the article confirmed the hypothesis:

We found that graduate business students cheat more than their nonbusiness-student peers. Correlation results found cheating to be associated with perceived peer behavior, as well as the perceived certainty of being reported by a peer, and the understanding and acceptance of academic integrity policies by students and faculty members. But, regression analysis results suggest that perceived peer behavior has the largest effect (McCabe et al., 2006, ¶ 1).

As long as the laws and policies of the Internet are limited, inadequate, non-binding, or unenforced, the prevalence of plagiarism will continue to increase among students (McCabe, 2005). One way to take a smaller bite into this

prevailing problem is to encourage instructors to educate and remind their students how to prevent plagiarism. Possibly some solutions could start in the individual classrooms with the instructors. Instructors should ask if they are doing an adequate job in detecting, reporting, and preventing plagiarism. Universities should ask how the administration has been educating their instructors and students on the seriousness of plagiarism and on how to prevent plagiarism using different tools. This study on the participants’ attitude, perception, and behavior may help to determine the different options for plagiarism prevention.

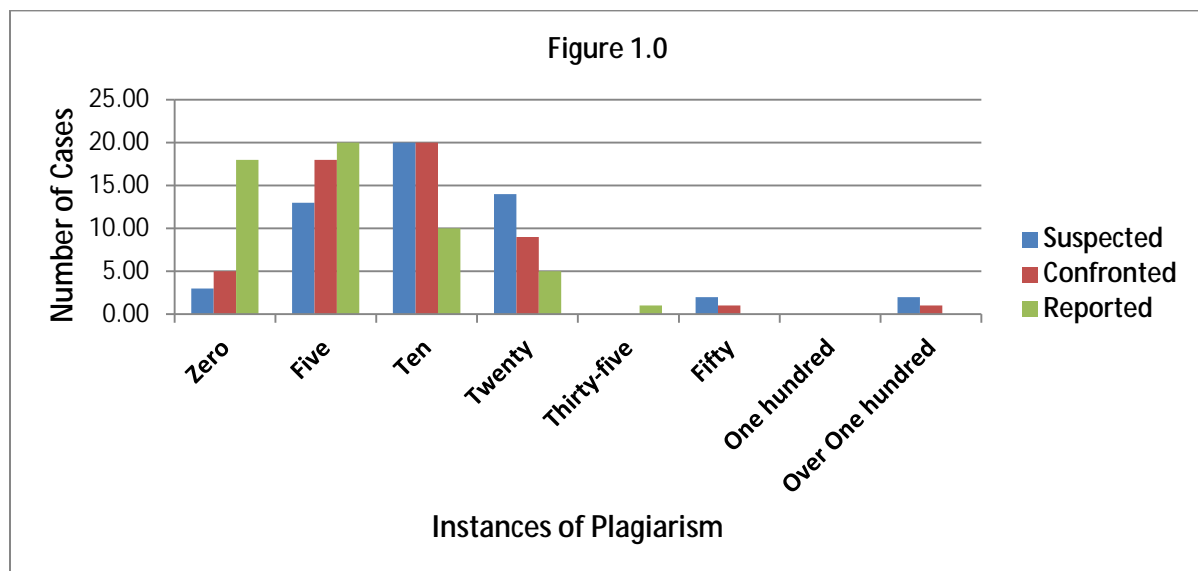
Methodology. This research study was designed to investigate the following aspects of plagiarism from a faculty perspective. The first objective was to quantify the frequency of plagiarism experienced by faculty members over the last 12-months in various online graduate business programs. The second objective was to survey faculty members’ perspectives, attitudes, and behaviors toward plagiarism with respect to responsibilities, accountability, detection and enforcement methods. Furthermore, the practices and effectiveness, leading indicators of suspected plagiarism, prevalence of plagiarism by types, administrative support, and underlying reasons given by students for plagiarizing, and suspected causes for the infractions were also explored. An online survey using FluidSurveys was distributed to 54 faculty members teaching in an online graduate program (See Appendix B). The survey was developed to specifically explore faculty members’ attitudes and behaviors related to online plagiarism in terms of instruction, accountability, responsibility, detection, enforcement, prevention, and underlying causes.

Results and Findings. Fifty-four faculty members participated in the online survey for this study (See Appendix B). Nearly three-quarters of the participants have at least eight years of online teaching experience. The survey revealed that 96% of the participants teach at the doctorate level and 77% of the participants have taught over 100 online students in the past year while 15% taught over 500 online students during the same period. Of all the participants,

42% claimed to be combating student plagiarism while 32% will do all they can to curb it. All participants were familiar with the school's policies on plagiarism and 66% believe they could teach it to the students.

The survey showed that 87% of the participants have confronted between one and twenty cases of student plagiarism with 9% declaring no plagiarism found in the last year (See Figure 1.0). Furthermore, 63% of the participants said that all suspected instances of intentional plagiarism should be reported while 17% of the participants believe that unintentional instances of suspected plagiarism should be reported (See Figure 1.0). In regards to enforcing plagiarism

policies, 14% of the participants claimed they will do nothing sometimes, often, and always. Although 98% of the participants indicated that they will confront students after detecting suspected plagiarism, only 83% of the participants would warn the students about the consequences of committing plagiarism (See Figure 1.0). No participants admitted to never confronting students about plagiarism. Forty-four percent of the participants said they would often or always report students who plagiarized while 13% chose to rarely or never report them (See Figure 1.0). Some 34% of the participants would always or often give an automatic "F" for the plagiarized assignment while only 2% would fail the student in the course.



The faculty participants ranked "students don't believe they will be caught" as their number one choice for the reason why they believe students commit plagiarism. Other reasons given in their respective order were: "time management issues, so last minute", "student doesn't understand correct citation", "deficient writing skills", "grade pressures to perform", "students claim they always did it this way", and "English is their second language."

The authors also asked faculty participants to rank the plagiarism detection tools that they have employed. Here are the ranking results in the order of importance: (a) plagiarism detection software, (b) in-text citations don't match the

references listed or vice versa, (c) the paper is unreasonably perfect with minimal errors, (d) the citations are inaccurate or inconsistent, (e) there is an abundance (>10%) of direct quotes; and (f) there are few, if any, citations in the paper.

Discussion. There were a few gray areas revealed through this study. For example, is it possible for faculty members to discern if students intentionally or unintentionally plagiarize? Could this be one of the reasons why some faculty members felt reluctant to report suspected plagiarism? The survey revealed that 14% of faculty members will do nothing to enforce plagiarism, which is contrary to their

survey response indicating that 98% of faculty participants would confront students with only 83% willing to warn students of the consequences of plagiarizing. What are the reasons for this apathy or unwillingness by faculty members to enforce the policies? Even though all faculty members admitted to understanding the plagiarism policies set by the school, are those policies too challenging for faculty members to enforce? In regards to the tools used for plagiarism detection, the survey showed 93% of the faculty members rely on the software detection tools such as Turnitin while 7% did not. Software detection tools are helpful; however, it is not a fool proof mechanism for finding plagiarism thus total reliance on it might not yield the results needed. Software detection tools should be used in combination with other tools to yield the most effective results in detecting plagiarism.

Detection and Prevention. An inextricable link exists between detection and prevention. A phenomenon known as the *broken window theory* demonstrates that a sense of disorder, such as graffiti, encourages further vandalism, and promotes an environment leading to offenses more serious such as stealing (Wilson & Kelling, 1982). One can infer from this that this same theory can be applied to anti-plagiarism efforts. If we as a culture, an educational institution or faculty members, turn a collective blind eye to this type of behavior, it will manifest itself into something much bigger and much worse for our society than the simple act of not giving credit where credit is due. According to Erlich (2011), to combat plagiarism, “it must be done regularly, not just at the end” and “students are techno-savvy and almost able to plagiarize with impunity and without fear of detection from their teachers” (¶ 6).

The plagiarist. The best plagiarism detector is to consult with the source which in this case is the student. Before one takes off on a full-scale investigation, it is easier and more effective to simply ask the student first, because who knows better which parts of the paper are original and which are fraudulent. Enlisting the student’s assistance in determining plagiarism can be a

very sensitive conversation (see Appendix A). Interestingly, according to Crown & Spiller (1998), the “self-reported rates from survey questionnaires are likely to be higher than those obtained through actual detection of plagiarism” (as cited in Jocoy & DiBiase, 2008, ¶ 34). This implies that either students are unaware of what constitutes this act or they are bragging about their willingness to commit plagiarism when in reality this is usually not the case.

Plagiarism detection software. Plagiarism detection software is a common and effective approach to combating this pervasive problem. Software is available at differing price points ranging from free to thousands of dollars. One of the free alternatives is Google plus 4 method (Harris, 2001); a simple way to find a unique four-word phrase, known as *strings*, within the suspected paper. Simply type the exact phrase within quotation marks into the search window of several search engines and wait for the results.

Strategies for Enforcement. Instead of playing an adversarial role as the official plagiarism patrol, teachers should assume the coaching role suitable for professional educators, “Plagiarism is a perennial temptation for students and an eternal challenge for teachers” (Leland, 2002, ¶ 1). Just as students must assume responsibility to behave ethically and honestly as learners, teachers must recognize they can model the expected ethical behavior by discouraging plagiarism. Teachers should not simply admonish the practice by stating chapter and verse the policy and procedures, but they should also structure assignments and processes for topic selection and paper development to discourage the prospect of plagiarism. Leave the enforcement of plagiarism cases to the administrators, so there is no conflict of interest conveyed, especially where grading is concerned. A database tracking all incidents of plagiarism should be maintained by the university that can be accessed as part of the due process procedure for students.

The Price of Plagiarism. Who is affected by plagiarism and who should be accountable for it? Perhaps a better question is who could be

exempted from the risks of causing plagiarism? This is the chicken and the egg analogy. Studies have shown that some students said the reason for plagiarizing was that their instructors did not give adequate instructions or tools for them to complete an assignment (McCabe et al., 2006). Instructors surveyed said the students needed to be accountable for their own work. Still other studies have shown that generosity in grading from instructors or instructors not willing to report plagiarism could lead to more students committing plagiarism (McCabe et al., 2006). Thus, who should be accountable for plagiarism, the instructor, or the student? What about the school administration?

The effects of plagiarism on others. Plagiarism shows contempt for the teacher, other students, the university, and most of all the intellectual property rightfully belonging to the creators of the original ideas and arguments. By their very actions, plagiarizers declare they are not in school to gain an education but rather simply to go through the motions to obtain their degree fraudulently. The goal of research is to engage, through writing, in the purposeful discussion of complicated and sometimes controversial issues. Only by understanding, synthesizing, augmenting, and dialoguing with others by challenging their work we can become an effective citizen in a complicated society with a world made smaller and smaller by the advent of the Internet (Glazer, 1996).

The effects of plagiarism on self. Plagiarism is a combination of stealing another's ideas and lying by omission in not stating the words are not one's own, "For ethical resisters are, indeed, the hearts of a national resolve for individual responsibility on behalf of the common good" (Glazer, 1996, p. 225). Who is really being cheated when plagiarism is committed? Plagiarism deprives the researcher of thinking independently, creatively, and participating in the broader collective conversation on the contemporary, controversial issues affecting society. Cutting and pasting a paper together keeps the student from becoming an expert in the subject matter and derails the opportunity to develop and improve his or her research and writing skills such as planning, organizing,

critical thinking, problem-solving, data gathering, fact finding, analyzing, writing, decision-making, attention to details, commitment, and most of all perseverance (Glazer, 1996).

Students learn by doing, so this practice gives them a sense of responsibility, accomplishment, self-discipline and self-confidence, which is highly valued in the workplace. Employers want workers who equally contribute to the bottom line and will act in ethical manners when dealing with controversial decisions. Conversely, by cutting corners, students will develop a false sense of entitlement that everything should be handed to them on a platter and a general philosophy that it is acceptable to *fake it until you make it* through life. When students are finally confronted with having to do their own work, they are lacking the requisite knowledge and skills and cannot muster the motivation to perform. Therefore, they fail at everything they attempt and a cycle is repeated throughout their lives (Glazer, 1996).

Recommendations for Faculty Members.

There will be times when even after all the preventative measures are taken to avoid plagiarism, a student will elect to test the system. At this point, it is appropriate for faculty members to approach the student and discuss papers suspected of plagiarism. The faculty member must determine if this suspected plagiarism is merely a misunderstanding about the paper expectations or if the unattributed passages point to an assembled rather than written paper with the deliberate intent to deceive (see Appendix A).

Examples of Plagiarism Policy and Procedures.

In some online universities, plagiarism falls under the umbrella of the Academic Integrity policy of this particular online graduate program. The policy is the same for the entire university, regardless of specific colleges within the universities. Violations of the academic integrity policy include plagiarism, academic dishonesty, and misrepresentation. The overarching plagiarism philosophy is based on the American Psychological Association definition, "Researchers do not claim the words

or ideas of another as their own; they give credit where credit is due” (American Psychological Association, 2010, p. 15). This is articulated to students through the message that students shall not claim credit for another’s work or accomplishments or use another’s ideas in a written paper or presentation without appropriate attribution through proper documentation.

Detection is normally left to the instructors, although some of the universities adopted online plagiarism detection services and mandates a particular percentage of assignments (both discussion questions and written assignments) be checked. This does not preclude the instructor from using other means if he or she wishes. The intent to require detection from the universities’ perspective is to discourage plagiarism and to educate the students to use the services first to check and correct for unintentional and intentional plagiarism, thus promoting *prevention* versus *detection* as the philosophy. This shifts the emphasis of learning and compliance of meeting scholarly writing to the student side.

After plagiarism has been detected, the most logical step in the process is for the instructor to report the incident to their supervisor and the applicable universities administration. Some universities try to separate the intentional and unintentional cases of plagiarism. Some universities have their plagiarism policies to state that there is no difference between intentional and unintentional; the consequence would be the same as it would not be possible to read the student’s mind to know if it was truly unintentional or intentional. The philosophy behind the first type of policy is treating cases of unintentional plagiarism as a learning opportunity and steer the intentional cases toward the established incremental punitive process available. The distinction between unintentional and intentional plagiarism is mainly predicated on the student’s response to any initial letter of inquiry from the instructor, presenting the student the circumstances, evidence, academic integrity policy links, and a short window to provide an explanation. Some Instructors may take the learning opportunity or punitive route with consultation with their

colleagues or supervisor as an additional point of reference. The punitive process has several levels of appeal, but in all cases, the evidence and charge of intentional plagiarism is overwhelming and all cases have been settled at the universities’ applicable administration.

Prevention Techniques and Tools. A common sports adage claims that the best defense, in this case against plagiarism, is a strong offense. It is documented that preventative measures taken to ensure that faculty members and students are adequately educated on what specifically constitutes plagiarism and how to avoid it will decrease the number of cases concerning this, unfortunately pervasive, wrongdoing (Plagiarism.org, 2011a, ¶ 1). Preventative techniques and tools include the following:

- Do not assume faculty members and students know what plagiarism is. Many, especially foreigners may not fully understand the United States conventions governing attribution or plagiarism (Gronsky & Padilla, 2004).
- Educate faculty members and students on the nature of and more important, the prevention of plagiarism, emphasizing good research and writing skills rather than focusing on catching offenders and bringing them to justice (Gronsky & Padilla, 2004).
- Training should delineate where collaboration is allowed, outline the conventions for citing and referencing documents, and warn of hazards of deceitful, malicious attempts at omitting or hiding sources (Gronsky & Padilla, 2004).
- Training should include not only writing expectations and the university policy and procedures regarding plagiarism but also some candid discussions of issues concerning academic integrity and honesty as well as time for questions and answers between faculty and students (Gronsky & Padilla, 2004).

As mentioned previously, preparing a research paper helps students not only develop relevant skills for the workplace but also solid life-enriching habits. Therefore, written assignments should be designed and developed to encourage

students not simply to *recycle or regurgitate* back what they have read but rather to investigate and analyze the messages. This “strategy of desperation more than opportunism” (Ehrlich, 2008, ¶ 9) by students should be mitigated because, in the end, this underground activity of counterfeiting will most hurt the person committing the act. Students should be required to pass an academic integrity quiz. “By using an academic integrity quiz to assess student understanding, we go beyond basic written (or verbal) instruction, which by itself produces marginal, if any, deterrence to plagiarizing” (Jocoy & DiBiase, 2006, ¶ 37). This is not the kind of instruction likely to further students’ ethical or moral development. In fact, such pontification by the instructor could work in reverse and challenge those rebellious students to try to defeat the system.

Suggested Guidelines for Faculties.

- Students should complete pre- and post-writing samples. An interesting case study, with facts and sources, is presented so students can answer several questions demonstrating proper in text citations. This should take them no more than 30 minutes. The post writing sample would be taken at the end of the course or program, after being given proper instruction on how to write well and cite sources accurately. A comparison of the two writing samples would be made to see the value-added impact.
- Students should be required to pass an academic integrity quiz. “By using an academic integrity quiz to assess student understanding, we go beyond basic written (or verbal) instruction, which by itself produces marginal, if any, deterrence to plagiarizing” (Jocoy & DiBiase, 2006, ¶ 37). This is not the kind of instruction likely to further students’ ethical or moral development. In fact, such pontification by the instructor could work in reverse and challenge those rebellious students to try to defeat the system.
- Share anti-plagiarism written materials on the university website for easy and convenient access anytime as a quick reference. Periodic reminders including web

links are helpful too. Faculty members should let students know that the school is wise to the assortment of easily obtainable online sources of plagiarism enhancement tools.

- Provide an archived webinar (PowerPoint) presentation that faculty members and students can review on demand. Faculty members should have a strong grasp of plagiarism policies and procedures before teaching a course, so the due process, confidentiality rights and the general protocol and culture of the university is known.
- Instructional materials should include information regarding: goal-setting, topic selection, free writing, critical thinking & questioning, note taking, paraphrasing, summarizing, idea integration & synthesizing, annotated bibliographies, quoting, citing, referencing, managing sources as well as a clear definition of what constitutes plagiarism. Proper instruction from a librarian will enable students to learn how to use the university library for research effectively.
- At pre-appointed times, deadlines should be established for completion of the topic selection, problem statement, proposal or outline, annotated bibliographies, references, rough drafts, introduction and conclusion, abstract, and oral presentations so that there is an evident structured, sequential pattern to the research/writing process that does not easily permit subterfuge of any kind. One suggestion was to have students submit three possible openings to a paper to different audiences (Davis, 1993), so that an existing paper cannot be reverse engineered by a creative, determined plagiarist.
- Grade each of the short assignments with progressively more value assigned to each succeeding paper, so students can learn relatively risk free with constructive feedback given early and often, and be able to develop the requisite knowledge and skills needed to complete a research paper.
- The topic selection should be one of specific, high intrinsic interest, and value to the student. Unusual, customized, narrowly

defined topics are best because there are few existing papers in which to copy.

- The problem should be narrowly defined, contemporary, relevant to a student's current or future occupation or interests and one in which the student has some innate or acquired knowledge already. Students should be allowed time to reflect, refine, and focus on personalizing their topic to give greater relevancy to their paper.
- The annotated bibliographies will give the student practice writing, summarizing, integrating ideas, evaluating, and synthesizing an article or book in his or her words. This will save time when writing the paper and citing sources.
- Specific components of the paper should be required including: (a) at least two scholarly sources establishing the problem; (b) a certain number of references (assorted books, articles both Internet & printed, and studies) due each week, (c) a percentage of those fewer than 5 years and 1 year old; (d) primary research such as a table of data, survey, interview with an expert in the field, or experiment; and (e) a discussion of a specific article or book provided by the instructor.
- Periodic peer review and oral presentations should be conducted, so students are given ample time to explore and argue a subject in depth. Opportunities will be afforded to analyze one another's papers while applying criteria for sound, scholarly research learned in class. Students will also present informally to the class the progress on their research papers, which will not only allow them practice before the final, formal presentation but also provides evidence of ongoing construction of the paper, revealing how intimate and close they are to being an expert on the subject.
- Require students to reflect, write, and present in class a one-page essay about the trials and tribulations of writing a research paper. The paper should include how they overcame these obstacles, what research strategies they followed, where they found most of their sources, what they learned from investigating this subject and how the

process will benefit them in their professional and personal lives.

- Establish an honor code, a judicial board for exclusively handling plagiarism cases and require students to sign a declaration of academic integrity statement, which would be attached to the final paper. The simple step of professing promises in writing to abide by this covenant is commitment enough to act as a self-enforcement mechanism. (See Appendix A, for example)
- Do not accept any papers from students who try to short-circuit the prescribed research process.
- Student papers should be submitted and retained in an electronic portfolio or data management system for comparative purposes, to ensure all subsequent work is original and no self-plagiarism found. (Council on Writing Program Administrators (2003); Dalhousie University, 2011; Harris, 2001; Leland, 2002; University of Wisconsin – Platteville (2010))

Recommendations for Future Research. For future research, the authors' recommendation comes in two-folds. One is to invite more universities with online graduate business programs to join in this research study so that the data can be compared and contrast among multiple institutions for triangulation of data. Secondly, the authors recommend further in-depth study on why some faculty members were reluctant or uncomfortable with reporting suspected plagiarism. For example, could the reasons include being afraid of retaliation from the students when they complete the end of course surveys? Perhaps faculty members are reluctant due to the increased responsibility and amount of energy expended to proceed with all of the steps needed for a student's due process. Maybe faculty members feel their efforts are not sufficiently supported by administration or that nothing is being done to enforce or prevent this act from occurring again. Or could it be that faculty members and students do not have adequate training and experience in plagiarism detection and reporting. It would be interesting to see if there is a correlation between students' understanding of plagiarism policies and tools

and the number of reported cases of plagiarism. A study of this type may reveal that student training on how to avoid plagiarism would lead to less suspected cases of plagiarism over time. In this particular case study, the school has Turnitin software embedded into the course assignment submission process so all the students have to submit to Turnitin in order to submit their papers in class. However, even when this tool is mandatory for students to use, there still exist cases of plagiarism. Could this be that students don't know how to interpret the scores and feedback from Turnitin thus they did not revise their papers based on the Turnitin feedback or are they simply being lazy?

Conclusion. All faculty members agreed that most students have not been properly educated on not only the nuisances of proper attribution of sources but also they lack the understanding of why scholars cite in the first place. Awareness and education should occur early in the program and should be reinforced throughout the program of study. Perhaps there is no need to separate cases of unintentional and intentional cases of plagiarism because in either case, plagiarism has been detected. However, faculty members are encouraged to review the results from the detection tools carefully before deciding which course of action to take for punitive measures or learning opportunities. In this case study, the authors explored plagiarism awareness, detection, reporting, and enforcement in online graduate programs from a faculty perspective. A qualitative case study design was used to survey faculty members in a graduate business school of a large international online university. The survey findings showed that 87% of respondents detected between one and twenty cases of student plagiarism in the last year with 98% willing to confront students, but only 87% issued a warning and the remaining claimed they do nothing sometimes, often or always in terms of enforcement. A discussion of various anti-plagiarism strategies, tools, and techniques were identified to encourage and support the mission of detecting, enforcing, and preventing plagiarism, thereby maintaining academic integrity standards while reinforcing the values of institutions of higher education. The findings of this study revealed that faculty members are

reliant on software detection tools and are reluctant to enforce anti-plagiarism policy or discern between intentional and unintentional acts. In order for universities to maintain a consistent high standard in academic integrity, all faculty members should be required to have regular mandatory training regarding plagiarism prevention tools and strategies. Additionally, all students should be required to attend training on the importance of academic integrity, time management, and how to avoid plagiarism. Finally, the authors recommend that all universities should consider adapting the goal of zero tolerance for plagiarism and it should not matter whether it's intentional or unintentional because it is still plagiarism.

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Appendix A

Declaration of Academic Integrity Statement

1. I understand what plagiarism is and I am aware of the University's policy in this regard.
2. The essay/report/project/assignment/doctoral study/dissertation/thesis..... is my own work.
3. Where other people's work has been used (from either a printed source, Internet or any other source) this has been carefully acknowledged and referenced in accordance with university requirements.
4. I have not used another student's (or self-plagiarized) past work to hand in as my own.
5. I have not allowed and will not allow, anyone to copy or use my work in any way, with the intention of passing it off as his/her own work.

Signature _____

Guidelines for conducting a plagiarism interview: (Davis, 1993).

- Review the evidence available regarding suspicions of plagiarism.
- Explain objectively to the student the situation as you see it.
- Describe specifically the problem with the paper in terms of evaluating and grading the student's work.
- Avoid using the word plagiarism or other synonyms such as dishonesty or cheating.
- Express concern for the student's welfare tempered with the seriousness of the situation.
- Listen carefully to the student's explanation and understanding of what constitutes plagiarism.
- Be prepared for every excuse in the book and even some you have not heard of yet.
- Show some empathy for the student's circumstances.
- Explain the university policy, procedures, and due process for plagiarism and the next steps or consequences for future infractions.
- Follow the university policies for any official actions required regarding student academic dishonesty.

Appendix B

Sample Survey questions

1. What is your current attitude towards student plagiarism?
2. How familiar are you with your school's policies on plagiarism?
3. Approximately how many instances of "suspected" student plagiarism have you detected in the last year?
4. Approximately how many students have you "confronted" with plagiarism in the last year?
5. Approximately how many students have you "reported" to officials for committing plagiarism in the past year?
6. Should all "suspected" cases of "intentional" student plagiarism be reported?
7. Should all "suspected" cases of "unintentional" student plagiarism be reported?
8. After detecting suspected plagiarism, how likely are you to use the following enforcement measures?
9. In your professional experience, approximately what percentage of student plagiarism cases are due to the following reasons:
10. Which plagiarism detection indicators/tools do you employ?
11. List the most effective anti-plagiarism strategies/tools used by you in the last year.
12. Please use this space to tell us anything about student plagiarism and your efforts that may be of interest to our research.

Balance Score Card and the role of National Culture

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Honeywell). He is a member of American Society for Quality and have served as the 1996-97 Chairman of the Phoenix section. He is also a member of the American Management Association, the Institute of Certified Professional Managers, Project Management Institute, and American Marketing Association. He has served as an examiner at the Arizona Governor's Award for Quality and is a certified examiner of the Malcolm Baldrige National Quality Award. I have also served as a judge in the Scottsdale Chamber of Commerce and Arthur Andersen's quality excellent performance awards.

Abstract. This qualitative research study on exploring the feasibility of implementing the Balanced Scorecard in the French manufacturing sector investigated how the Balanced Scorecard might be adapted by French businesses and if it could be accepted by French employees. The study used an ethnographic research strategy and explored how the Balanced Scorecard may be adapted in France given the lack of acceptance to foreign ideas, the differences in cultures and French management styles, and the complex employment laws in France that may inhibit the implementation because of the restrictive nature of these laws. The problem addressed in the study was the unwillingness of French organizations, as well as French employees, to accept a change in management tools given the restrictive labor laws, the lack of acceptance to foreign ideas and the differences in the cultures and management styles. The participants were of French nationality from differing backgrounds and with differing levels of knowledge and understanding of American business practices. The participants had between ten to twenty years of work history. Implementing the Balanced Scorecard in French manufacturing organizations would be feasible although a shift in the cultural paradigm may be necessary within the organization. The hierarchy that exists between French managers and employees in an organization would possibly hinder the implementation of the Balanced Scorecard; therefore future research would be necessary to determine whether these cultural differences would affect a successful implementation.

Key words: Balance Score Card, National Culture, communication, social class, management

Introduction. The Balanced Scorecard (BSC) has been implemented in various countries throughout the world but has not been a popular option for French organizations (Bedford et al., 2008; Bourguignon et al., 2004; Braam & Nijssen 2004; Carmona et al., 2011; Chavan, 2009; Cohen et al., 2008; Peddler, 1999; Pezet, 2009; Speckbacher et al., 2003; Wegmann, 2007). There is limited research that focuses on the relationship between national culture and the successful implementation of the BSC.

National culture relates to our deeply held values and is learned early in life by our parents and society. Culture is deeply held values that can be changed, albeit slowly over the course of generations. National culture assist us in our values regarding what is normal versus what is abnormal; what is good versus bad; and what is rational behavior versus irrational behavior. Research performed by Hofstede (1983) led the way into a better understanding of what national culture is and how it plays an important and essential role in our daily lives. Hofstede (1983) identified 5 cultural dimensions that can be used to help evaluate the differences in national cultures. These cultural differences may have an effect on how to effectively lead foreign employees and manage stakeholders. These differences create managerial challenges for companies employing people from other cultures and implementing foreign management tools such as the BSC.

This article focuses on the role that national culture plays when implementing the BSC in France, however, the research also has implications for other cultures as well. The analysis is based upon empirical research related to and collected within the French and American paradigms. We will draw upon research performed by Hofstede (1983) related to national differences and relate this to the role these differences play when implementing an American BSC.

Balanced Scorecard. The BSC was originally conceived by Kaplan and Norton as a diagnostic tool that provided managers with a comprehensive assessment of organizational performance (Kaplan & Norton, 1997). The BSC translates the vision and strategy of the organization (Tayler, 2010). The BSC also provides a framework for a company to pinpoint its strategic objectives and measure its performance by way of four perspectives; financial, customers, internal business processes, and learning and growth (Tuan, 2010).

The financial perspective emphasizes the long-term objectives of the company in terms of revenue growth and productivity improvement. The customer perspective emphasizes the lifetime relationship and service delivery with clients. This perspective measures several components surrounding customers including how well an organization is meeting the needs of its customers based on customer satisfaction rates (Seyedhosseini, Taleghani, Bakhsha, & Partovi, 2011). This perspective also aims to measure how well an organization attracts and retains customers within its targeted segment base, market share with specific customer segments, and customer profitability (Carmona et al., 2011; Huang et al., 2011; Sevedhosseini et al., 2011). The internal process perspective focuses on the use of client information to sell new products and services according to the needs of the customer. The learning and growth perspective looks at the ability to motivate, and train employees as well as update and innovate the processes in order to implement new strategies.

The BSC is a formal management tool that links strategic objectives with management performance indices (Chiang & Lin, 2009). By using the BSC, managers attempt to capture both financial and non-financial indicators by aligning business activities to the vision and strategy of the organization, improve internal and external communications, and monitor an organization's performance against strategic goals (Sharma, 2009). The success of the BSC depends on the clear identification of the financial and non-financial variables and their

accurate and objective measurement (Sharma, 2009).

The usage and implementation of the BSC in international settings has been researched by several authors (Bedford et al., 2008; Braam & Nijssen, 2004; Carmona et al., 2011; Chavan, 2009; Cohen et al., 2008; Speckbacher et al., 2003; Sandu, Baxter & Emsley, 2008). French companies, however, have not been as open to this management tool therefore research on implementing the BSC in France is limited (Bourguignon et al., 2004; Klarsfeld, 2009; Peddler, 1999; Pezet, 2009; Wegmann, 2007).

The main purpose of this article is to address the BSC in terms of the role that national culture plays in its implementation within the French cultural paradigm. The following question guided the research and identified if the implementation of the BSC in France would be a viable option for French organizations. How do cultural paradigms and managerial differences of the French affect the feasibility of implementing the BSC in France?

A secondary purpose of this study was to provide some preliminary insight on how some French companies could be successful in implementing the BSC. The research on national cultural and BSC implementation is limited, however, this study adds to research already conducted on the BSC by researchers in other European countries and around the world (Arroyo & Pozzebon, 2010; Bedford et al., 2008; Chang et al., 2008; Chavan, 2009; Cohen, Thiraios, & Kandilorou, 2008). The remaining of this paper is structured to show the research design, the major findings, the analysis of the findings, and recommendations.

The Research . The empirical data for this study was collected in France in 2011-2012.

The study comprised of semi-structured in depth interviews. In depth interviews were conducted to assess the role that national culture plays in the implementation of the BSC in France. Our research focused on the manufacturing industry. The researchers contacted over 50 French manufacturing companies from a list created by searching the Internet, and invited them to participate in the study. Letters of invitation were sent to individuals within French manufacturing companies by e-mail. We didn't differentiate between those companies employing a few or a thousand employees; the only condition was that the companies be in the manufacturing industry. The reasoning behind this was the unresponsiveness of companies in the original search. We originally focused on companies employing more than 100 employees but found that the response rate for companies who agreed to participate was too low so we opened up our study to include all manufacturers. We received 25 positive responses, a total of 15 in depth interviews were scheduled and conducted. Interviews were semi-structured, and lasted from 1 to 2 hours. Participants were asked to allow recording of interviews for accurate collection of data and understanding. Recordings allowed the researcher to transcribe the conversation and responses to interview questions for further translation into English and listen to the conversation several times to reduce the possibility of misunderstand the responses given. Permission was granted by all but four participants. Careful notes were taken, therefore, both during and after each interview. Special attention was given where tape recording was not performed. The participants were not compensated for their time. The participants were allowed to halt the process at any time. The demographic findings are displayed in Table 1 below.

Table 1: *Participant Demographics*

Participant	Age	Gender	Position	Years of experience	Region	International experience
P1	35	Female	Employee	12	Normandy	Yes
P2	58	Male	Employee	19	Paris	Yes
P3	49	Female	Employee	16	South	Yes
P4	52	Male	Employee	18	Normandy	No
P5	45	Male	Employee	15	Paris	Yes
P6	42	Male	Manager	15	South	Yes
P7	46	Female	Manager	18	North	Yes
P8	57	Female	Manager	17	Paris	Yes
P9	38	Female	Manager	15	North	No
P10	55	Male	Manager	19	Normandy	Yes
P11	34	Female	Employee	14	North	Yes
P12	35	Female	Employee	10	Normandy	Yes
P13	54	Female	Manager	18	Paris	No
P14	42	Female	Employee	10	Paris	Yes
P15	46	Male	Manager	12	South	No

Findings. The differences in cultural and managerial practices, in France were explored in this study. Understanding these differences would assist the researchers in understanding the role that national culture plays in the implementation of the BSC.

Common Threads

Lack of communication. Lack of communication that exists between managers and non-managers in the organization was a common theme between all of the non-managers in this study, regardless of their gender. The non-managers spoke about how managers do not discuss business matters or strategy with non-managers. The communication that did exist between managers and non-managers usually came in the form of negative comments about the job being performed, and rarely contained positive feedback. Adapting the BSC to meet the needs of French manufacturing organizations would require cooperation from both managers and employees where communication between managers and those employees would be crucial (Tayler, 2010).

The non-managers stated that younger managers were more open to listen to non-managers because the younger managers were not stuck in their ways like the older managers. The younger managers, defined as those under age 50,

explained in detail how they were open to suggestions and ideas from employees because change was good and necessary. They also stated that some managers were not as open to listen to the ideas of non-managers because of the social stigma ascribed by French society for doing so. Older French managers, those defined as over the age of 50, were not as open to suggestions but they also did not believe that they were closed to new ideas either. Older French managers were viewed as unwilling to change by the younger managers as well as by the non-managers that participated in this study.

Hierarchy. The role that hierarchy plays in French culture and within organizations in France was another common theme that was discussed by the participants. Of the eight non-managerial employees who participated in this survey, a majority (63 %) discussed hierarchy and the role that power played in management. The non-managerial employees discussed hierarchy in great detail stating that hierarchy was too embedded in French culture and in organizational culture. They stated that implementing a change in a management measurement tool would be a difficult project to undertake. All of the non-managerial participants, and a majority (63 %) of the managers believed that hierarchy was an essential part of the French system of management. The managers spoke of the role

that hierarchy plays in French society and how hierarchy was necessary in an organization. Most of the managers (63 %) prescribed to the thought that they had earned their place in the organization through their education and therefore hierarchy was necessary, although (38 %) felt that change was vital and they were not adverse to it. Taking into consideration the slight difference between the ratios of female to male participants, there was no significant difference between the opinions presented by the two genders with regards to hierarchy.

Lack of trust. The lack of trust between managers and non-managers existed in the organization was another commonly discussed subject among the participants. The lack of trust is rooted in French culture (Lau & Caby, 2010). All of the managers who participated in this survey believed that their current management system worked well, whereas all the non-managers believed that their management system did not work well. The distrust between the two sides of an organization could possibly be explained because of the way the two sides view each other. Non-managers think that managers believe they know more because they are better educated. Power is not shared between managers and non-employees which is an indicative of the high power distance that exists in France (Lau & Caby, 2010).

All of the participants unequivocally stated that within their organization, strategy was not verbalized nor spoken about to non-managers. Implementing a project in the organization was done by those employed in higher level positions and non-managers were generally not asked to participate in discussing the specific details of the project. This point was well articulated by one non-manager who said, “managers think of themselves as more intelligent than us especially concerning anything related to business or strategy. They think they know better because they are better educated and we are just here to work and not to suggest anything intelligent”.

Evaluation of Findings. The BSC is a management tool that incorporates the strategy and vision of an organization and integrates them around the four perspectives of financial,

customer, business processes, and learning and growth (Aydin, Tüzüntürk & Eryilmaz, 2008; Tuan, 2010).

The BSC is a relatively unknown management method in France because the Tableau de Bord has been used in France for over 50 years and is the management methodology currently taught in French universities (Daum, 2005; Klarsfeld, 2009). This study used an exploratory framework because the BSC is not well known, nor used in France. One of the main steps to implementing a BSC is communicating the strategy of an organization to the employees. Organizational strategy is the creation, implementation, and evaluation of decisions within the organization that enables the organization to achieve long-term objectives (Sageghi, 2011). There is such an omnipresent atmosphere of mistrust between managers and non-managers in the companies where information was gathered that even with the best designed and adapted BSCs, implementing this management method might prove to be very difficult.

The BSC necessitates a strategy focused organization (Sharma, 2009). Creating a strategy focused organization is a significant and challenging culture change for many organizations that requires management support and communication, constant feedback from employees, and education (Kaplan & Norton, 2000). Adapting the BSC to meet the needs of French manufacturing organizations would require cooperation from both managers and employees where communication between them would be crucial (Tayler, 2010).

Of the respondents who believed that his or her current management system worked well, the participants who believed so held management roles in his or her organization. The other respondents who responded negatively to the question of whether their management system worked well in their organization were non-managers reporting to management. The line between the two sides of an organization could possibly be explained because of the way the two sides view each other. Younger French managers explained in detail how they were

open to suggestions and ideas from employees. Older French managers, however, were not as open to suggestions but they also didn't believe that they were closed to new ideas either. Older French managers were viewed as unwilling to change.

In France, social classes are very important (Hofstede, 1993; Zheng, 2010). French companies are highly institutionalized and have a rigid organizational structure (Zheng, 2010). The relationship between French employers and employees is formal where the principle of honor for the individual classes exists. Superiors behave as superior beings and subordinates accept and expect this type of behavior being cognizant of their own place in the organization and lower level in the national hierarchy (Hofstede, 1993). Having expert knowledge in a subject, known as *métier* to the French, gives a manager power within his or her position (Overby, 2005; Zheng, 2010).

As a result, we found the common response from the non-managers who participated in this study to be that French managers in general thought of themselves as being more intelligent, because they were generally better educated. French non-managers also felt that managers believed that non-managers were just good for doing what he or she were told and that he or she were not employed to suggest something intelligent. These results are critical for an organization to take into consideration when deciding how to implement the BSC. Including French employees more in the process of implementing a BSC by empowering them to make suggestions and express ideas may help reduce the negative feelings between the two sides. Making this change, however, requires a cultural shift that would take time and effort and may not even be possible because of the highly institutionalized and rigid organizational structure that exists in France.

With this study we showed once more just how difficult communication is between managers and employees in France. We also highlighted upon the differences between France who boasts a high power distance and high individualistic culture and the Anglo-American culture of low

power distance and high individualism (Lau, & Caby, 2010). Power distance is the extent to which the less powerful members of organizations within a country expect and accept that power is accepted unequally (De Mooij, & Hofstede, 2010; Overby, 2005; Zheng, 2010). The power between individuals in superior level positions, such as managers is not shared with subordinates. In large power distance countries such as France, everyone has his or her rightful place within the hierarchy. Non-managers within the organizations surveyed believed they were employed to do certain tasks and not to question management as to why certain requests were made of employees.

An unfavorable reaction towards participating in something perceived to be a management function was experienced in this study which reiterates the research conducted by Andre (2006), and Lau and Caby (2010). This unfavorable reaction towards participation, which is embedded in the French culture through high power distance and high individualism, suggests that implementing the BSC would require a change in how management communicates and shares information with subordinates. Since communication is so imperative for successful implementation of the BSC, the lack of communication that is prevalent in France will have a major impact on the ability of management to implement this management method.

We have concluded that national culture has an influence on the acceptance and successful implementation of the BSC and that cultural difference in France and the United States contributed to the level of success companies may experience in the implementation of the BSC. The lack of communication, role of hierarchy, and lack of trust between managers and employees, which is deeply entrenched within the French cultural paradigm, creates an atmosphere where successful implementation of this foreign tool would be difficult, if not impossible for some French organizations.

We believe that the results of this study highlighted the level of difficulty that managers and non-managers have in communicating with

each other in France. There is such an omnipresent atmosphere of mistrust between employees and managers in the companies from which information was gathered that even with the best designed and adapted BSCs, implementing this management method would prove to be very difficult. Implementing the BSC would require a change in how management communicates and shares information with subordinates and how subordinates communicate with managers and fellow employees. Since communication is so imperative for successful implementation of the BSC, the lack of communication that is prevalent in France will have a major impact on the ability of management to implement this management method.

Recommendations. We attempted to address the role that national culture plays in implementing the BSC by reviewing the data learned and articulating these results into a readable form. The data was gathered around the research question concerning French cultural and managerial differences. Recommendations for future research and conclusions concerning the research performed are also given.

Opening the lines of communication between managers and employees would be necessary and prudent in an organization if the organization wanted the BSC to succeed. In this study the lack of communication that exists between managers and non-managers in the organization was a common theme between all of the non-managers in this study, regardless of their gender. The non-managers spoke about how managers do not discuss business matters or strategy with non-managers. The communication that exists between managers and non-managers usually came in the form of negative comments about the job being performed, and rarely contained positive feedback. Adapting the BSC to meet the needs of French manufacturing organizations would require cooperation from both managers and employees where communication between managers and those employees would be crucial (Tayler, 2010). Before any changes in communication could occur, the most important change that would be necessary would be a shift

in the organizational culture that exists in France. Because organizational cultures are composed of practices rather than values, organizational cultures can be managed by changing the practices (Hofstede, 1998). This can be achieved with sustained attention from top management, persistence for several years, and visible leadership which appeals to the employee's feelings as well as their intellect (Hofstede, 1998). An assessment should therefore be performed which identifies any subcultures that exist within the organization desiring to implement a BSC. After the assessment is complete, any changes should be preceded by a cost-benefit analysis.

Further research on the implications of cultural paradigms and the increasing tendency of younger French managers to change his or her thinking should be sought. It would aid in better understanding how national culture and organizational culture affect the implementation of management theories developed in other countries. Further research should be undertaken on how a change in openness between what is perceived as a management function and those of employees could affect the implementation of the BSC. This study has practical applications for French companies by looking at how organization culture plays a role in implementing management methodology.

Conclusions. Accepting a change in the method of management in France would require a major shift in a cultural paradigm that is deeply entrenched in French society. The concept of hierarchy that exists in French organizations, certainly in the French manufacturing industry, would be a factor that would be necessary to address within an organization that was interested in implementing the BSC. By addressing hierarchy and its role in the organization, the enterprise would be opening communication between managers and employees which would be necessary in implementing the BSC.

Assessing national culture and its effect on the organization would also be necessary when adapting a BSC in the French manufacturing industry. National culture affects a person's

identity and how they view themselves within an organization (De Bonya, 2010; Hofstede, 1983). People carry the dimensions contained within their national culture to the organizations where they work (Bredillet et al. 2010; De Bonya, 2010). They therefore become part of the organizational cultures and influence the management practices that are exercised. An assessment of these dimensions within the cultural context of the organization would therefore be useful before a successful implementation of the BSC could occur. This assessment should include evaluating the dimensions contained within the national culture and the culture of the organization where the BSC is being implemented. Evaluating the dimensions will enable the managers to adapt the BSC to meet the needs of the organization by taking into consideration dimensions that may affect an implementation such as power distance, and uncertainty avoidance. This assessment should involve evaluating the cultural paradigms that exist in the national culture where the BSC is to be implemented. The managers can then take into consideration these cultural paradigms when altering the design and implementation of the BSC.

Communication is imperative to any successful implementation, and within a high power distance culture, communication to all parties involved in the process of implementation is imperative. Involving employees in the process of adapting the BSC would be an important and critical step in successfully implementing this management method. The BSC adapted to meet the needs of the organization in France is feasible, although much work would need to be done in the organization and within its organizational culture before the adoption and implementation would be successful.

The Balanced Scorecard is a management tool that has been used in the United States since 1992, whereas the French Tableau de Bord has been used in France for over 50 years. Accepting a change in the method of management in France would require a major shift in a cultural paradigm that is deeply entrenched in French society. The concept of hierarchy that exists in French organizations,

certainly in the French manufacturing industry, would be a factor that would be necessary to address within an organization that was interested in implementing the Balanced Scorecard. By addressing hierarchy, the enterprise would be opening communication between managers and employees which would be necessary in implementing the Balanced Scorecard. Communication is imperative to any successful implementation, and within a high power distance culture, communication to all parties involved in the process of implementation is imperative. Involving employees in the process of adapting the Balanced Scorecard would be an important and critical step in successfully implementing this management method. The Balanced Scorecard adapted to meet the needs of the organization in France is feasible, although much work would need to be done in the organization before the adoption and implementation would be successful.

The complex labor laws and the recent reforms in France do not affect the adaptation or feasibility of the Balanced Scorecard. Although the 35-hour work week and recent changes to the retirement age in France are viewed as inconveniences for the French. Neither the reforms nor the complex labor laws directly affect the implementation of the Balanced Scorecard. The type of contract that an employee possess impacts the comfort level of employees to speak to his or her manager but this also does not affect the adaptation or implementation of the Balanced Scorecard in French manufacturing companies.

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