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# STUDENT PARTICIPATION AND PERFORMANCE IN A GRADUATE ACCOUNTING THEORY CLASS

**Terry J. Ward, Middle Tennessee State University**  
**Kevin L. James, North Carolina A & T State University**

## ABSTRACT

*This paper examines whether a student's level of participation in classroom discussions has a positive impact on the student's performance in a graduate Accounting Theory class. Prior research suggests that greater classroom participation leads to increased motivation and thought processing. This should in turn lead to development of important knowledge and skills such as increased knowledge of course content, increased communication skills, and enhanced critical thinking skills.*

*Our study contributes to the existing literature by examining the impact of class participation on specific course components, namely exams, graded presentations and research papers. By examining the effect of class participation on individual components of a course, we explore its impact on learning of course content and on the development of skills critical to success in business, namely oral communication, written communication and critical thinking.*

*Results suggest a significant positive relationship between class participation and student performance on all assignments. The positive relationship is particularly strong on the research paper and presentation requiring critical thinking and communication skills.*

# ACCOUNTABILITY ENVIRONMENT AND STUDENT PERSONALITY IN THE CLASSROOM

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## ABSTRACT

*The role of accountability in the classroom and its interaction with student personality is examined. Accountability is defined as the need to justify or defend one's actions to an evaluator who has potential reward or sanction power (Frink & Klimoski, 1998). Accountability is a well established conversation among scholars, yet additional research is needed to understand how the dispositional traits of students interact with classroom accountability mechanisms. Specifically, this manuscript explores the interaction of personality and the accountability environment on student performance. The findings from this empirical investigation indicate there is a significant interaction between personality and accountability environment when it comes to predicting student performance.*

## OBJECTIVES/PURPOSE

This paper examines the role of accountability in the classroom. Accountability is defined as “[T]he real or perceived likelihood that actions, decisions, or behaviors of an individual, group or organization will be evaluated by some salient audience, and that there exists the potential for the individual, group or organization to receive either rewards or sanctions based on this expected evaluation” (Hall, Frink, Ferris, Hochwater, Kacmar, & Bowen, 2003, p. 33). The aforementioned definition reflects current understanding of the construct; specifically, it includes language which acknowledges the social nature of accountability (i.e., interaction with relevant others) as well as its ability to motivate and shape human behavior.

In order to understand accountability's ability to shape and predict student behavior, scholars have integrated the principles of accountability with a number of organizational and psychology theories including role theory (Frink & Klimoski, 1998; 2004), control theory (Ganster, 1989), agency theory (Ferris, Mitchell, Canavan, Frink & Hopper, 1995), and decision making (Tetlock, 1992, 1999) to name a few. Despite the robust theoretical integration, scholars have yet to explore the relation between dispositional traits and classroom level accountability (i.e., accountability environment). This paper seeks to provide theoretical reasoning exploring said relationship.

## THEORETICAL FRAMEWORK

This paper provides a theoretical model for accountability. Moreover, the model focuses on how the classroom environment (i.e., accountability environment) can impact student accountability, and the role that personality (i.e., conscientiousness) plays in the accountability performance relationship. At the heart of this model is the idea that social context can affect the

accountability experienced by students. Specifically, environments that are high in accountability (e.g., strong accountability environments) will engender greater student accountability. Secondly this paper explores the role that personality, namely conscientiousness, plays in the accountability performance relationship. While it is argued that high accountability environments lead to greater student accountability, it is equally important to note that certain personal factors can have an amplifying or dulling effect on classroom behaviors (i.e., performance). More clearly stated, this paper presents the notion that high accountability environments are valuable and do, in fact lead to greater student accountability, however the relation between personality and student accountability will be most pronounced in a weak accountability environments (as compared to a strong accountability environments). Additionally, it is argued that student accountability is positively correlated with effort expended. Additionally, a positive relation between personality and reactance is expected; moreover, this relation is believed to be moderated by student accountability.

### **Effort Expended**

Effort is defined as the means by which motivation is translated into accomplished work (Parsons, 1968). This definition implies that effort plays an important role between the psychological state of students and performance. Effort expended (i.e., work effort) consists of three components (1) *duration/persistence* – time commitment, (2) *intensity* - energy, and (3) *direction* (Campbell & Pritchard, 1976; Kanfer, 1991). At the most rudimentary level students have two resources, time and energy, which can be allocated toward work activities (direction). In their operationalization of effort construct, Brown and Leigh (1996) relied on this simplified structure, because time and energy are the only resources fully under control of the student.

It we proposed that when students feel accountable they are likely to exert greater amounts of effort (i.e., time and energy), which results in performance enhancements (Brown & Leigh, 1996). This rational supports the plethora of research which has consistently indicated a positive correlation between accountability and performance (Frink & Ferris, 1999; Hall et. al., 2009; Ranft et. al., 2007). This heightened effect is likely due to the fact that the student is required to justify his or her actions and that rewards and sanctions are contingent upon the quality of said justification. Thus, it is proposed that increases in accountability will result in students investing greater amounts of time and energy toward classroom goals (direction) - effort. The aforementioned discussion leads to the following hypothesis:

*H1 A positive relationship is expected between the outcome variable performance and the predictor variables effort expended, student accountability, and personality. Additionally, student accountability in a strong accountability environment is expected to be higher than student accountability in a weak accountability environment.*

*H2 The relation between personality (conscientiousness) and student accountability is moderated by accountability environment, such that the correlation between personality and student accountability is less pronounced in high accountability environments, as compared to low accountability environments.*

## METHODS

**Participants.** Participants consisted of 230 students at a medium size university located in southwest Texas; 96 were in the high accountability group and 133 were in the low accountability group. The majority of the participants were 21 (23%) or 22 (25%) years of age. There was an equal distribution between men (50%) and women (50%). Sixty-one percent of the population were seniors, 33% were juniors. The majority of the participants had between 4 years (33%) and 5 years (30%) of work experience.

### Data Sources

Five variables compose the major constructs in the accountability model (i.e., accountability environment, student accountability, personality, effort expended, and performance). The following section outlines how each construct is operationalized.

**Accountability environment.** Accountability environment is conceptualized as either a strong/high accountability environment or a weak/low accountability environment. The high on accountability environments had greater structure in the form of rules and regulation as compared to the weak accountability environment. The environments were codified using course syllabi and interviews with the professors. Specifically, class syllabi were reviewed for elements of accountability – *source, salience, focus, and intensity* (Hall et al., 2007).

**Student accountability.** Student accountability refers to the internal accountability feeling experienced by the student. The student accountability construct is represented by an eight-item unidimensional scale developed by Hochwarter, Kacmar, and Ferris (2003) to measure accountability. This scale has been modified to fit the student audience. Previous research reported good reliability of the scale, with Cronbach's alpha of .84 (Hochwarter, Kacmar, & Ferris, 2003). The scale uses a seven-point response format (1 = *strongly disagree* to 7 = *strongly agree*) and prior research has established a unidimensional factor structure of the scale (Hall, et al., 2006; Hochwarter, Perrewé, Hall, & Ferris, 2005).

**Conscientiousness.** Conscientiousness refers to the level of awareness and alertness of the student. Students who are high on conscientiousness tend to be very organized, effective, and have higher performance than individuals that are low in conscientiousness. Conscientiousness is measured using a 10-item scale developed by Goldberg (1999). This scale uses a seven-point response format (1 = *strongly disagree* to 7 = *strongly agree*). The historical Cronbach's alpha reliability for this scale is value .86.

**Effort expended.** Effort expended refers to the amount of effort a student directs toward his or her work. Effort expended is measured using a 12-item scale developed by Brown and Leigh (1996). The scale uses a seven-point response format (1 = *strongly disagree* to 7 = *strongly agree*). This scale has been modified to fit the student audience. The historical reliability for this scale is Cronbach's alpha value of .89.

**Performance.** Performance refers to the level, type and quality of output produced by a student. Performance is measured by the students' class grades – as provided by the professor.

Additionally, participants completed a survey scale measuring perceived performance. This scale was developed by Tsui, Pearce, Porter, and Tripoli (1997). This scale has been modified to fit the student audience and has 11 items. The scale uses a seven-point item response format (1 = strongly disagree to 7 = strongly agree) and has a Cronbach's alpha value of .97. A standardized composite score using both measures served as the performance measure.

**Demographic/control items.** Based on existing accountability research (Frink & Klimoski, 1998; Lerner & Tetlock, 1999) the instrument will contain the following demographic items (a) age, and (b) school status (year in school), (c) gender, (d) race, and (e) work experience.

**Procedures.** Participants in the study consisted of undergraduate university students taking classes at a university located in Texas. The classes selected to participate in this study were identified as either high accountability environments or low accountability environments. Class syllabi and classroom instructional methods were used to determine the categorization of each class.

As part of the survey administration procedures the students completed the research questionnaire online. A paper version was made available to those students who wished to opt out of the online survey. The instructors offered the students extra credit for completing the survey, for those wishing not to take the survey, an alternative extra credit assignment was made available.

**Codifying Accountability Environments.** Three classes were taught in a high accountability fashion, and three classes were taught in a low accountability fashion. Classes were identified as high or low accountability based on the classroom policies. The policies for each class were outlined in the course syllabus. Class policies, as identified on the class syllabi and an accountability survey completed by the instructor were used to classify the classes as either high or low accountability environments. Further information on each coding criteria is provided below.

Each syllabus was evaluated and differences were notable across the following areas: academic misconduct, attendance, cheating, tardiness, and makeup assignments/exams. The high accountability environment contained detailed description of appropriate classroom behavior, attendance and tardiness policies. For example, the syllabi for the high accountability environment maintained that the door would be closed and locked 10 minutes after the start of class that students were required to bring textbooks to class every day, and that students were not allowed to use electronic communications devices during class time. Additionally, the high accountability environment maintained strict policies which outlined detailed procedures for academic misconduct which include cheating and other forms of in-class behavior (e.g., talking, respecting differing opinions, etc...). The high accountability environment syllabi also provided a detailed description of various activities which constitute cheating – the low accountability environment had no such verbiage.

In addition to the class syllabi, the instructor completed a survey which was designed to evaluate his perspective of the accountability level of the class (as perceived by the instructor). The means for the survey scale are low accountability = 4.27 and high accountability = 5.64 on a seven point scale. A t-test revealed that the environments were statistically different  $t(6) = .037$ .

Information from both the syllabi and the instructor surveys were used to classify the classes as either high or low accountability environments. A total of six classes were used for this study. Each class type was evaluated and categorized as high or low accountability; resulting in one class of each type (for a total of three classes) in the high and (three classes) low accountability environments categories.

## RESULTS

*H1: A positive relationship is expected between the outcome variable performance and the predictor variables effort expended, student accountability, and personality. Additionally, student accountability in a strong accountability environment is expected to be higher than student accountability in a weak accountability environment.*

H1 was supported. To test hypothesis 1, two multiple linear regression equations were run, both used student performance as the outcome variable and effort expended, student accountability, and personality, as predictor variables. One regression equation was run for the environments classified as high accountability a second equation was run for the environments classified as low accountability. To test the differences across accountability environments a z test was used to test for significant differences in the beta values of student accountability across the two environments (i.e., high accountability and low accountability).

Results of the high accountability environment suggests an overall significance of the equation, overall  $F$  value was as follows:  $F(8, 82) = 10.38, p < .001$  indicating that personality, student accountability, and effort expended were significantly and positively related to the outcome variable student performance – supporting the hypothesis. Results of the low accountability environment suggests an overall significance of the equation, overall  $F$  value was as follows:  $F(8, 116) = 13.91, p < .001$  indicating that personality, student accountability, and effort expended were significantly and positively related to the outcome variable student performance. The final step for testing hypothesis 1 involved the comparing the beta weights for student accountability in both the strong and weak accountability environments. The z test results are as follows,  $z(214) = -1.61, p = .01$  and support the hypothesis.

*H2: The relation between personality (conscientiousness) and student accountability is moderated by accountability environment, such that the correlation between personality and student accountability is less pronounced in high accountability environments, as compared to low accountability environments.*

Partial support was found for hypothesis 2. In order to test hypothesis two, the correlation between personality and student accountability was calculated for strong/high accountability environments ( $r = .119$ )  $p = .055$ . Similarly, the correlation for personality and student accountability was calculated for low accountability environments ( $r = .217$ )  $p = .013$ . The correlations were positive as consistent with theoretical expectations. The correlations can be found in table 4. As a second step, the two correlations were tested using the significance difference test between two correlation coefficients ( $z = .14$ )  $p = .88$ . No significant difference between the two correlations was found.

## **SCHOLARLY SIGNIFICANCE**

Accountability is key to the successful functioning of any organization, as such, it is important that teachers understand both their students and the accountability mechanisms with their organization. Additionally, teachers should understand that accountability is no panacea for all classroom ills; instead, it is something which should be used strategically to motivate students towards schools goals. Empirical investigation of the interaction between dispositional traits and accountability environment would shed much needed light on how schools can better use accountability to drive student performance. If we concede that human resources (i.e., students) are the most valuable resources within a school, the natural conclusion is for schools and scholars to fully examine the role of accountability within the classroom.

# **PEERS, ASPIRANTS AND COMPETITORS: DEVELOPING A SET OF COMPARISON SCHOOLS FOR AACSB ACCREDITATION REVIEWS**

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## **ABSTRACT**

*Every school applying for initial AACSB accreditation, or for the reaffirmation of AACSB accreditation, is required to submit three comparison groups of schools that it considers peers, aspirants, and competitors (PAC). AACSB's advice for forming these groups is limited; in its Handbook for Joint Business and Accounting Continuous Improvement Reviews it states (AACSB Handbook: 7): "The applicant may select comparison groups on the basis of institutional or program comparisons and other factors such as public vs. private, size, urban or suburban location, etc." While some schools incorporate the factors suggested by the AACSB, others may use other factors as well as subjective judgments to form these groups. In this paper, we argue that regardless of the approach taken it is likely that schools do not address this task as rigorously as they should. In this regard, we point out overlooked reasons for the importance of the PAC list, and we discuss various approaches that can enable schools to be much more intentional in creating their PAC list.*

## **INTRODUCTION**

Business school accreditation by AACSB International has long been considered a gold standard that is coveted by high quality business schools around the world. Currently there are over 700 entities from 48 countries that claim business accreditation from the AACSB (AACSB Member List). While there are other significant business school accreditations, such as EQUIS or AMBA, AACSB accreditation is the oldest and most diverse.

In preparing for AACSB accreditation/reaccreditation, business schools are required to identify and submit to AACSB a list of a school's peer, aspirant, and competitor (PAC) schools. While seemingly innocuous, the PAC list is an important component of the accreditation/reaccreditation process and, in particular, it can play a crucial role in framing perceptions for members of the review team responsible for evaluating a school's bid for accreditation/reaccreditation.

In general, accreditation for any institution of higher education is a process governed by established standards, self-study reports, and peer review. A key to the process is peer review. A team of peer reviewers is expected to have similar challenges, operations, expectations, and programs at their schools in order to better relate to those characteristics of the school undergoing review. Without a common context, a peer review team member may have difficulty understanding and assessing the environment of the school under review.

It is in this context that the PAC list becomes an important tool for both the school seeking accreditation/reaccreditation as well as the review team charged with evaluation of the applicant school. For example, what if a peer review team (PRT) member is surprised to discover that his/her school is regarded as a “peer” school, when that PRT member clearly perceives his/her school to be an aspirant school? Subsequent judgments may be clouded and unintentional bias may occur.

Avoiding such situations can be difficult. The AACSB does not define or select peers for any school. Thus, it is the school’s responsibility to inform the AACSB of schools that it considers peer institutions. What constitutes the definition of a *peer* school and how such schools should be identified are two of the issues addressed in this paper.

Each school preparing for an AACBS visit must also identify a group of *aspirant* schools. This is often a curious list. What business school wouldn’t aspire to be as successful or famous as Harvard, Stanford, the London Business School or INSEAD? But is it realistic for all but the elite business schools to consider those schools as aspirant schools? While a rational person may answer “no,” it might be just as rational to others to say “yes,” because such schools are the ones to be emulated. In this paper, we propose a dichotomous definition of aspirant school that seeks to provide for a realistic determination of one’s aspirants.

To help minimize reviewer biasedness, the AACSB recognizes that competitor schools present a conflict of interest if a review team member is assigned from such a school. So, in addition to declaring its comparable peers and aspirants, the school must define its competitor group. What constitutes a competitor school?

Finally, the AACSB also specifies minimum numbers of schools that must be identified. For peers, the minimum is six comparison schools. For aspirants, a minimum of three schools is needed, and for competitors, there is no limit. Perhaps confounding the necessary classification process is that the AACSB proscribes the possibility that the PAC list may not be mutually exclusive. Specifically, the AACSB acknowledges (AACSB Handbook: 5) that “... a business school may be chosen in all three groups, as a peer, competitor, and aspirant based upon the particulars of the business school and programs offered.”

In what follows, we begin with indicating the importance of the PAC list. We proceed to offer operational definitions of a peer, aspirant and competitor school, and then propose a roadmap for classification that involves both qualitative and quantitative methods. The paper concludes with some thoughts on the overall PAC list process.

## **IMPORTANCE OF THE PAC LIST**

Developing one’s PAC list should be more than just a brainstorming exercise in submitting a list to the AACSB. We believe there are at least four important reasons for carefully generating the PAC list:

1. PRT members. Deans from the set of peer and aspirant schools form the nucleus of the PRT.
2. Benchmarking data. Data reports, pulled from the *Business School Questionnaire*, may be prepared for the PRT based on the set of peer and aspirant schools.

3. Faculty retention and recruiting. The AACSB Salary Survey can provide insight into comparable salaries from the set of peer and aspirant schools when recruiting for faculty and for benchmarking a school's existing salary levels.
4. Continuous improvement. In the spirit of continuous improvement, a school's PAC list should be thoroughly reviewed and revised in each five-year cycle of accreditation maintenance.

Of course, there are likely other key consequences that could be cited to indicate the importance of the PAC list. But for the purposes of this paper, we will focus on the above four reasons which we expand on in more detail below.

Perhaps the most important aspect of the PAC list is that it is often the basis for the selection of members of a school's peer review team. From the AACSB website (AACSB Handbook, p. 8) "Peer Review Team members suggested by the applicant .. may include participants from the Comparable Peers and Aspirant Group." If team members are totally unfamiliar with the school under review, or operate under a different governance structure, or offer programs not very similar to the school under review, then an additional degree of complexity immediately transcends the subsequent visit.

A metaphor may help illustrate the situation. Some universities seek input from a campus-wide perspective on tenure and/or promotion cases involving junior faculty. There may be a university-wide committee of faculty that sits in judgment of tenure cases from all corners of the campus. Or, there may be a provost's council (or dean's council) consisting of other deans on campus that review dossiers from all the candidates. If such a group exists on your campus, and if you have had the opportunity to serve on such a group, then perhaps you have had the experience of trying to judge the tenure application from a faculty member from the arts (where performances or exhibitions are highly valued) or from someone in the social sciences (where books are the coin of the realm). In business schools, we are more likely to value peer-reviewed journal articles and may therefore have a difficult time translating our value system to a colleague from a different discipline with a different value system. A similar disconnect may happen when a peer review team member is from a school that is incongruous to the school under review.

A second use of the PAC list is the generation of statistical reports required for the AACSB review process. As stated in the AACSB Handbook (AACSB Handbook: p. 8):

"Statistical reports are generated from this data based on the responses from Comparison Groups identified by the business and accounting review. These reports will help form the context for judgment and consultative elements of the review."

The data used for these reports are drawn from the AACSB's *Business School Questionnaire* that each member school is expected to submit annually. If one's peer group or aspirant group is not congruent – based on whatever dimensions a school deems important – then the resulting reports are not likely to position the school in the best light relative to the other schools in the report. The initial impression of a school by peer review team members who study these reports may suggest a lack of high quality or high standards, especially if the school consistently trails its identified comparator schools.

A third possible use of the schools in the PAC list is for benchmarking salaries. The AACSB's *Data Direct* service allows schools that participated in the annual salary survey to create customized reports. The school is responsible for inputting a list of comparator schools from which only the salary information from those schools is compiled into a report showing the mean, median, minimum, maximum and numbers of faculty broken out by discipline and rank.

The marketplace for faculty talent is highly competitive. In most disciplines there are more job opportunities than there are candidates. While some candidates may seek an environment emphasizing research, other may gravitate toward a balance between teaching and research, while still others may seek a teaching-first type institution. Having a good knowledge of which schools are peer institutions, and knowing if such similar schools are also recruiting in the same disciplines can help a school identify its competition. In addition, salary distributions from peer and aspirant schools provide information that can allow a school to compete more effectively for new and existing faculty resources.

Finally, a PAC list should never be static. Over any five-year period, significant changes may occur in the world of business schools. If your school has made significant progress on a particular set of initiatives, a (former) aspirant school may now be considered a peer. If so, this may open the door for consideration of a new aspirant school.

Conversely, a (former) peer school may no longer be considered a peer for a variety of reasons. Why were they a peer five years ago? Should they still be considered a peer? If not, why not? These are some of the questions that should be debated each five-year cycle in the spirit of continuous improvement.

Clearly, a school's PAC list can serve a number of functions apart from its necessary role in the AACSB review process.

### **DEFINING PEERS, COMPETITORS AND ASPIRANTS**

In this section we develop working definitions of peer, competitor and aspirant. We begin by defining competitors, and then move to defining peers and finally aspirants.

Part of the challenge of developing the sets of peer, aspirant and competitor schools is making sure that everyone involved is operating from a common (working) definition of the terms. A school that one person deems a peer may be deemed an aspirant by another person. What exactly is a peer school? To limit such divergent views, one needs to develop clear objective criteria while recognizing that subjective criteria may also be important.

We begin with defining a *competitor* school. In sports, it is fairly easy to identify one's competitors, such as by being in the same league or conference, or by the often fierce rivalry with a particular opponent. However, those same characteristics may or may not translate for AACSB purposes. For example, we don't often think of another school as a "rival" in the sense of an annual grudge match or game. However, ask someone who works in your admissions office about "rivals" and they might be quick to tell you about the ongoing battle to attract students who are debating between enrolling in your school and another "competitor" school. As suggested, such "cross-apps" (cross applications) can serve as a good indicator of rival or competitor schools.

You might be surprised what you discover about competitor schools from talking to the admissions people. This might be a good place to start when developing a list of competitor schools.

Another obvious dimension on which to define competitor schools is geography. For most schools, competitors are those schools in the immediate vicinity since both compete for the same students who live within driving distance of one's institution.

A third possibility, especially for schools with more of a national or international reputation, is rankings. *U.S. News & World Report*, *Business Week*, and the *Financial Times* regularly produce rankings of business schools, which can quickly reveal competitors.

The AACSB offers a definition of a competitor schools as one "... where the direct competition for students, faculty, or resources is so compelling that the appearance of a conflict of interest is present." (AACSB Handbook: 7).

Based on the above, we propose the following working definition of competitor school:

*A competitor school is one for which dimensions of geography, reputation, or rankings cause our school to be in competition for students, faculty, or resources.*

We now consider a working definition of a peer school. Look up peer in a thesaurus and you find words such as "similar," "match," and "like." Hence a peer school should be one *like* our school, that *matches* our profile, and with whom we are *similar*. That sounds intuitively obvious, but how do we identify these sister schools?

The AACSB defines peer schools as "...schools considered similar in mission ...." (AACSB Handbook, ; p.7). Mission is a qualitative attribute that must be considered as a key matching characteristic. To operationalize this attribute, one can use the AACSB's classifications for general orientation and/or scholarly orientation as a first delineator. Other qualitative filters can then be used including the Carnegie classification (for U.S. schools), primary funding source (public/private), type of school (residential/commuter), location of school (urban/rural), student populations served, significant executive education (presence/absence), and programs offered (BBA/MBA/specialized masters/doctoral).

Quantitatively, one can look for similarities in enrollment, operating budgets, dollars spent per student, faculty size, and size of endowment. Further delineators could be faculty characteristics, such as those with doctoral degrees, or corporate experience, or those who have started a company, etc. A first step before developing the list of peer schools is to reach consensus on a set of filters or delineators.

The above considerations suggest the following definition of a peer school:

*A peer school is one that shares similar characteristics to one's school on a set of consensus qualitative and quantitative dimensions.*

Later in the paper we discuss methods to identify and gauge the “similarity” contained in the above definition.

We now consider defining an *aspirant* school. An aspirant school is one that is perceived to be “above” or “ahead” of one’s school in terms of reputation, name recognition or enrollment, or that has a program or activity or process one’s school would like to mimic. Maybe the word “envy” is misplaced here, but clearly there is something about an aspirant school that is deemed lacking in one’s school.

The fact that one’s school may never have some of the advantages of an aspirant school is what makes the definition of an aspirant school difficult. If a school is a small, regional comprehensive school located in a rural setting then it will never have the cachet of a London Business School. A school’s geography, history, and brand may simply work against it ... and always will.

Therefore, while noble, wanting to emulate or aspire to the level of elite business schools is, for most schools, an unlikely outcome. That is not to say that emulating best practices is impossible. Rather, developing a brand reputation that propels a non-elite school into a higher perceived status is an appropriate goal, but challenging. In addition, positioning is not static; elite schools are going to continue to move ahead, meaning that one’s school is unlikely to ever “catch up.” We therefore define such schools as one’s *perpetual aspirants*. As implied, it makes little sense to include *perpetual aspirants* on one’s list of aspirant schools. They really aren’t aspirants. Their best practices may be adopted, but their brand may be beyond reach.

Instead, we argue for defining “attainable aspirants,” and for placing such aspirants on one’s aspirant group list. Attainable aspirants are schools ahead of our school but reachable. This calls for identifying dimensions one can realistically consider attainable. Such dimensions might include launching an innovative program, increasing enrollment, earning media recognition, winning student competitions, contributing significantly to economic development, or having an alumnus/-na make national news. All are dimensions on which a school can gain visibility and that can propel it to that next – *attainable* – level of respect and recognition. Achieving sustained recognition over time is what will enable a school to “reach” its attainable aspirants.

Time is an important consideration here. A school should be able to reach an *attainable aspirant* school within five years (or so). With almost zero probability a school will never be able to join the ranks of its *perpetual aspirant* schools.

Given the above, we propose a two-part definition of aspirant school:

A *perpetual aspirant school* is one whose brand or market perception will almost always track ahead, but whose best practices we wish to emulate in the spirit of continuously improving our business school.

An *attainable aspirant school* is one that, within five-years (or so), our school could attain the same accomplishments or level of name recognition.

What does it mean to *reach* an attainable aspirant school? Although answering this question might be best left to individual schools, here are some attributes for consideration.

The *US News* rankings of business schools include a measure of “peer ranking” for your school. If your school’s peer rank is below that of an aspirant school’s ranking, then *reaching* an aspirant school may mean attaining a similar peer ranking.

Or, an aspirant school may have achieved high visibility for one of its curricular programs or outcomes (an outstanding undergraduate major, a specialized master program, significant achievements by students on exams such as the CPA exam, etc.). Your school may be on the verge of duplicating those accomplishments with a new major, graduate program, or student activity. The ability of the marketplace (academe and/or the business community) to recognize and value your new program or achievement could form the basis for “reachability.”

In summary, we believe it is the *attainable aspirants* that should appear on a school’s list of aspirant schools.

## IDENTIFYING PEERS, COMPETITORS AND ASPIRANTS

In this section we overview both qualitative and quantitative methods that can assist in developing a school’s PAC list.

A first step we recommend is to ask one’s faculty to list 5-10 schools they deem peers, aspirants and competitors. The important part of this process is not the commonality of the schools that are listed; instead, it is getting faculty to articulate the dimensions they have used to place a school in one group or another. The importance of identifying these dimensions cannot be underemphasized, as it will form the basis for subsequent qualitative and quantitative analyses designed to sharpen one’s PAC list.

A parallel step might be to use the AACSB’s data base to help filter schools on various dimensions. For example, a very rough first cut would be to screen based on the categories of general orientation and scholarly orientation. Next, your school may wish to add in quantitative filters such as number of full-time faculty, operating budget, size of the student body, and qualitative factors such as public/private, education level of degrees offered, type of community (urban, suburban, rural), and so on.

The research literature documents general screening approaches usually based on a list of quantitative characteristics of schools. Fairbank & Labianca, (2003) report the results of a survey of how administrators choose benchmarking institutions. Joyner, Moser & Griffin (2004: 45) describe the general process of using both qualitative and quantitative data “... when making nominations for comparable, competitive, and aspirant group memberships.”

More data-driven approaches are discussed in Boronico & Choksi (2012), and Simons & Reksulak (2006). Both articles approach the task of identifying PACs as data mining challenges and suggest alternative forms of clustering techniques.

At this stage, a school has the option of proceeding in several directions in further identifying schools for its PAC list. A pure qualitative approach could be employed with a modified Delphi technique by continually polling faculty on progressively shortened lists of PACs. While this may be efficient, it likely is fraught with bias and regionalism. How well do your faculty know about schools in other parts of the country or world? With AACSB-accredited schools in over 48 countries, shouldn’t PAC lists begin to reflect the diversity in the organization? Or, one can continue with more and more quantitative filters, as suggested in the literature, until you have narrowed your list to a manageable size.

Both approaches have merit, but at some point subjectivity and objectivity must be balanced. Input from faculty members who attend professional conferences or have an extensive network of colleagues in other universities is needed to help define important accomplishments or initiatives at other schools. Input from the school dean who has attended AACSB or regional deans' conferences, or served on AACSB peer review teams, is needed to understand the changes taking place at other schools.

There is an art and a science to selecting peer, aspirant and competitor schools. The above references and recommendations provide good starting points for considering the blend of qualitative and quantitative methods one might use to assist in the development of one's PAC list. Regardless of the techniques employed, the important first step is to understand the importance and uses of one's PAC list.

### **CONCLUDING REMARKS**

This paper stresses the importance of the peers, aspirants and competitors (PAC) list that must be submitted to AACSB when applying for accreditation/reaccreditation. The role of the PAC list is often not well understood, and is hence its importance also often not fully appreciated.

The paper identified four key reasons for the importance of the PAC list; foremost is that the PAC list is often *the* source for identifying the members of the ACCSB review team.

Having argued for the importance of the PAC list, working definitions of peer, aspirant and competitor schools were proposed to fix ideas for subsequent qualitative and quantitative analyses that can be used in developing a PAC list. Foremost is to engage one's faculty to uncover the dimensions they deem important for classification, and to then subsequently adapt and implement these dimensions when conducting qualitative and quantitative analyses to arrive at a final grouping of schools.

As indicated, the main purpose of this paper has been to emphasize the importance of PAC list in the AACSB review process. However, as discussed in the paper, a PAC list that is developed on the basis of sound definitions and replicable data can serve many purposes apart from AACSB review.

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# **HOW CAN DIMENSIONS OF PERSONALITY AND LEARNING STYLES BE USED TO IMPROVE LEARNING?**

**Charles W. Richardson, Jr., Clark Atlanta University**

## **ABSTRACT**

*Characteristics of college students, such as classification by year, and area of study are sometimes employed to determine pedagogical approaches. This research will examine the viability of utilizing personal characteristics for the same purpose. A longitudinal study was employed to survey college students, enrolled in a Consumer Behavior class, on their preferred learning styles. Results of the surveys were examined along with students' performance on various course assessments. Data analysis will be performed to determine potential relationships between learning styles and performance on course assessments. Outcomes are expected to identify opportunities to diversify course pedagogy components with the objective of maximizing student performance.*

# IMPACT OF ELECTRONIC PEER REVIEW ON STUDENT COMMUNICATIONS: AN EMPIRICAL STUDY IN A BUSINESS COLLEGE

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**Mindy Ngo, California State University**

## ABSTRACT

*Peer reviews are widely used in academia to evaluate and strengthen the quality of scholarly work. Yet, they are surprisingly scarce in the university classroom. This paper reports the results of a year-long study of 150 students in three separate management courses where students used electronic and structured peer review to provide preliminary feedback on their assignments. The students were surveyed on their communication and research skills before a structured review process was introduced in the classroom, and their responses were compared to their surveys at the end of the courses. The survey results indicate that structured electronic peer review is an effective tool in improving students' communication skills. Students reported improved skills in writing, research, revising work, giving and receiving feedback, and teamwork.*

*The researchers also examined the efficacy of peer review from a faculty perspective, since faculty have to dedicate time to creating rubrics, creating guidelines and checklists, managing the peer review process and evaluating the reviewers. Models with three levels of rigor were compared, and surprisingly students report improved skills under all three conditions of intense, moderate and reduced writing and review. We suggest that faculty adopt the model best supported in their colleges to manage their work load while supporting their student's skill development.*

## INTRODUCTION

As almost every management textbook exemplifies, business students need to be effective communicators, with strong writing skills and the ability give and receive feedback. Yet, we find that college students are often seen as lacking in these very skills, which hurts their chances of being hired and promoted (White, 2013). Student peer review has been identified as an effective tool to improve student writing in English language and Business Communication classes (Marcoulides & Simkin, 1995, Lynch, 1992, Reiber, 2006) but has not caught on in the business classroom. This study reports on the implementation of peer review in management courses and the outcomes for students and faculty.

In our context, peer review refers to the formative evaluation and feedback given by peers before a formal evaluation by an instructor. Reiber (2006) indicated significant improvements in the quality of student work and their grades in courses where peer review occurred prior to the submission of work for a formal grade compared to those without any peer review. He attributed this phenomenon to the following; student review the assignment a second time and correct their mistakes, they write better when they know a peer is going to read it; and they are more accepting of criticism from a peer than an instructor.

This study examined the impact of structured and electronic peer review on the written communication skills of business undergraduates, and students' capacity to receive and offer constructive feedback on the written work of others. The researchers also sought to develop a sustainable model that could be disseminated across departments and colleges. The study addressed the problem of student need to enhance their capacity for communicating disciplinespecific ideas clearly, particularly in writing, as well as the need for faculty to find effective ways that are time efficient – and which address issues of labor intensive feedback - for integrating writing within courses with high enrollments.

Given the reported efficacy of peer review in English language and Business communication courses, we focused on the following specific hypotheses to guide our research.

- H1. Students will report better writing skills at the end of the 10 week management course, after engaging in peer review, compared to their initial self- assessment in week 1.
- H2. Students will report better feedback skills at the end of the 10 week management course, after engaging in peer review, compared to their initial self- assessment in week 1.
- H3. Students will report better research skills at the end of the 10 week management course, after engaging in peer review, compared to their initial self- assessment in week 1.
- H4. Students will report better revision skills at the end of the 10 week management course, after engaging in peer review, compared to their initial self- assessment in week 1.
- H5. Students will report better peer review skills in week 10, after engaging in peer review, compared to their self-assessment in week 1.

## **RESEARCH DESIGN AND METHODS**

**Project Design and Components:** The structured peer review project was conducted in three courses in Fall 2013, Winter and Spring 2014. The process included integrated, structured instruction within the courses, including training students in using selected online peer review program. Students received key signature assignments in writing, where they gave and received feedback on with peers. A rubric and monitoring system was in place. Faculty planned and evaluated the Peermark peer evaluation software, trained graduate students and developed curriculum across the year integrating peer review into each of their course assignments, conducted a focus group, met with the creators of the software at Turnitin and Blackboard in Spring, and analyzed the data over summer.

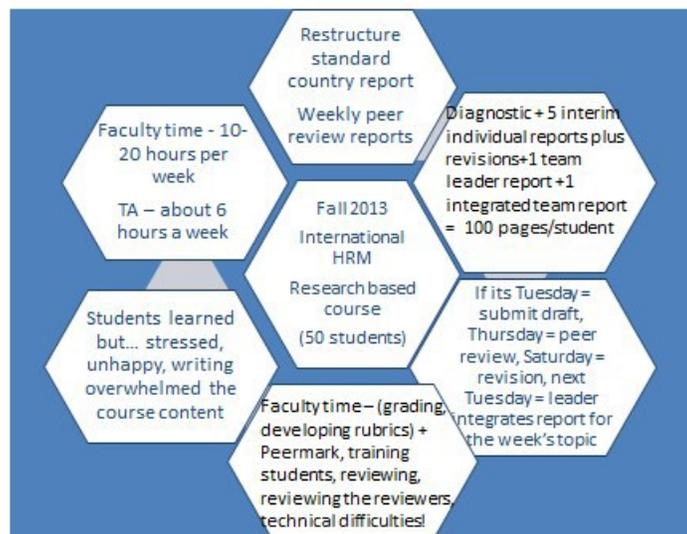
**Research Design:** This project can best be described as a multi-layered evaluation research study, grounded in action/practitioner research. On the one hand, data was collected to assess to what degree the project meets it's identified goals (outputs). More deeply, the project drew on data collected in order to inform future use and sustainability as well as other questions regarding enhancing student communications skills, particularly in writing. Researchers used both descriptive statistics as well as qualitative data sources. We gathered self-reported data (pre/post surveys; course evaluations) from participants and complemented it with qualitative analysis. We examined student evaluations and sought their input on varying models in a focus group. We examined our own processes and practices and documented challenges, successes and differences in each model.

Participants include 143 students enrolled in selected courses over the school year. The students were primarily seniors ( 65%) or juniors (30% ) , working full or part time (74%), who had some experience in writing from their other courses prior to enrolling in the courses where we introduced peer review.

## IMPLEMENTATION AND FINDINGS

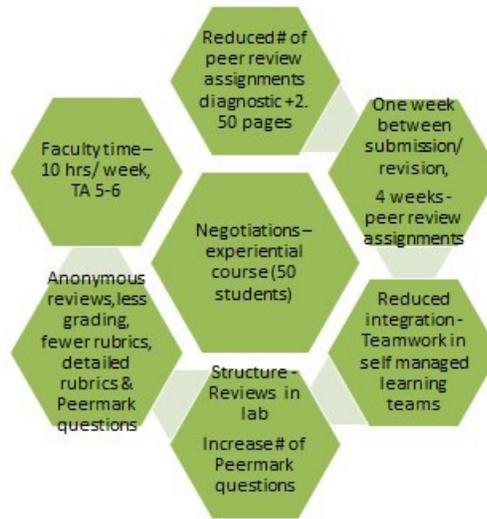
Three different instructional models were used in the management courses in T1, T2 and T3. In Fall 2013 we used the full model (T1) with intensive writing and review in a research and writing intensive course. (see Figure 1) Students were trained in using Peermark, an electronic peer review package available on Blackboard. While students reported it being effective in improving their communication skills, it was extremely time intensive for the students and faculty member. The students were exhausted and overwhelmed with the rigor of the writing and review process. The faculty member and graduate student were spending a minimum of 20 hours a week on the course and decided it was not a sustainable model.

Figure 1



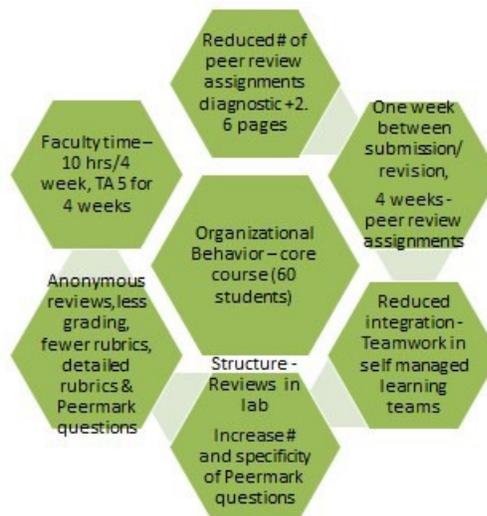
In Winter 2014, we used a pared down version of the model, T2 (see Figure 2) and made some additional modifications in the process based on student feedback. These changes included reducing the number of assignments to be reviewed, increasing the review time to allow for technical problems encountered with Turnitin and Blackboard, having very specific review criteria for each assignment, guided by the rubrics vs a broader set of replicable questions, conducting the reviews in class time, providing anonymity to reviewers, not allowing students without submissions to conduct reviews. The students responded very favorably to this model and the faculty time was reduced to about 10 hours a week.

FIGURE 2



In T3 in Spring 2014 we continued with the pared down version of the model in a core course (see Figure 3) where the writing requirements were further reduced as is the nature of the course. Again, the students reported better communication skills at the end of the course. This suggests that the quantity of peer review may not be as critical as the quality of the review and that fewer reviews may be just as effective as multiple reviews over the course.

FIGURE 3



We compared the students’ responses pre and post intervention with a structured peer review process and assessed them on six communication skills; writing, research, revision, giving feedback and receiving feedback, and teamwork. (Table 1)

The paired t-tests indicate significant differences ( $p > .01$ ) in all but one dimension of research, with students reporting better skills at the end of the course in T1. The paired t-tests of the course in T2 indicated significant improvements ( $p > .01$ ) in three skills of writing, giving feedback and teamwork. In T3, the paired t-tests were significant ( $p > .01$ ) for all skills with the exception of research. These findings lead us to conclude that any level of peer review has a positive impact on student skills and should be encouraged in the classroom.

Paired T for Fall Quarter					Paired T for Winter Quarter				
	Mean	SD	t	p-value		Mean	SD	t	p-value
Writing	0.33	0.63	3.24	0.002*	Writing	0.33	0.63	3.24	0.002*
Research	0.04	0.71	0.35	0.731	Research	0.04	0.71	0.35	0.731
Revision	0.42	0.67	4.01	0.000*	Revision	0.42	0.67	4.01	<0.000*
Give Feedback	0.56	0.63	5.60	0.000*	Give Feedback	0.56	0.63	5.60	<0.000*
Receive Feedback	0.48	0.73	4.14	0.000*	Receive Feedback	0.48	0.73	4.15	<0.000*
Teamwork	0.39	0.89	2.76	0.009	Teamwork	0.39	0.89	2.76	0.009*

Paired T for Spring Quarter					Paired T for Three Quarters				
	Mean	SD	t	p-value		Mean	SD	t	p-value
Writing	0.33	1.00	2.59	0.012*	Writing	0.30	0.85	3.24	<0.000*
Research	-0.07	1.04	0.52	0.608	Research	-0.02	0.89	####	0.764
Revision	0.41	0.78	4.08	<0.000*	Revision	0.29	0.76	4.30	<0.000*
Give Feedback	0.32	0.74	3.41	0.001*	Give Feedback	0.38	0.72	6.07	<0.000*
Receive Feedback	0.03	0.94	0.26	0.795	Receive Feedback	0.17	0.91	2.12	0.036*
Teamwork	0.54	0.09	6.22	<0.000*	Teamwork	0.40	0.77	5.83	<0.000*

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# EXPERIENTIAL LEARNING OPPORTUNITIES OFFERED IN A MASTER OF ACCOUNTANCY CURRICULUM

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## ABSTRACT

*The Department of Accounting faculty at the University of Idaho (UI) value learning environments that foster activities for student and program improvement. The Association to Advance Collegiate Schools of Business International (AACSB), the premier accreditation body of collegiate business and accounting programs, has established new standards that focus on continuous quality improvement in management education through innovation, impact, and engagement. According to AACSB Standard 13, “Curricula should facilitate student academic and professional engagement appropriate to the degree program type and learning goals” (AACSB, 2013). The standard states that “the school provides a portfolio of experiential learning opportunities for business students, through either formal coursework or extracurricular activities, which allow them to engage with faculty and active business leaders” (AACSB, 2013, p.38).*

The UI accounting faculty and staff foster student engagement by offering the Master of Accountancy (MACCT) students a series of experiential learning courses. These courses are designed to engage and excite students both in and out of the classroom. Students may choose up to three one-credit accounting experiential learning courses to be included as part of their MACCT study plan. Combinations of these courses provide opportunity for student engagement and interaction with accounting and business professionals, faculty, peers, and community members.

The accounting experiential learning courses include the following:

- **Volunteer Income Taxation Assistance (VITA) program.** VITA is a national program in which students prepare tax returns for low-income people. The students become certified through the IRS prior to the start of the spring semester. Sessions are held in conjunction with UI Law students at the UI Law School Clinic as well as a Native American center in northern Idaho.
- **Beta Alpha Psi Leadership.** This program is a series of weekly workshops and semester retreats in which the BPA officers and officers-in-training learn leadership skills and team-building skills. They put these skills to practical use as they guide the UI Chapter of BAP by working with other BAP members, classmates, and accounting professionals.
- **Accounting Professional Development.** Opportunity for the students to prepare to be an accounting professional and for a career in accounting. They learn how to draft a professional resume and cover letter, improve interview skills, and improve oral and written communication skills by engaging in classroom debates and discussion on case studies centered on personal and professional business ethics. Students have opportunities to network and interact with classmates in campus activities as well as with business and accounting professionals.

- **Practicum in Tutoring.** MACCT students gain practical tutoring experience. Collaborate with other graduate students in assisting undergraduates in principals of financial, managerial, and intermediate accounting courses. MACCT students who have participated in this opportunity value their enhanced teaching skills, learning skills, and improvement in oral communication.
- **Barker Review Group.** MACCT students serve as the officials and account review team for the Barker Trading Competition. They review each of the accounts to verify compliance with the trading rules, monitor and report results, and track performance data for each account.
- **CPA Exam Review.** MACCT students study for the Certified Public Accounting Exam. Weekly progress reports assist in maintaining study goals. Students are required to purchase a CPA Exam review course, and register for one section of the CPA Exam.
- **UI Internal Controls Review program.** MACCT students work with the UI controller's office to review the internal controls over the cash receipting process of university decentralized units. They gain an understanding and document the understanding of the internal controls, make recommendations for improved controls, and in the future, will train UI employees.
- **Financial Capability Simulations at Idaho Correction Facilities.** Students and other volunteers help direct a face-to-face simulation called "That's Life" by playing the vendor part of the live simulation and selling day to day goods and services to participants to teach financial literacy. The participants are inmates from a local correctional facility and high school students with disabilities.

The MACCT learning goals relevant to these courses include, (1) Professional Accounting Knowledge, (2) Critical Thinking Skills, (3) Communication Skills (oral and written skills), (4) Clarify Purpose and Perspective, (5) Teamwork and Leadership. Student learning is assessed annually as part of the UI MACCT Program Assessment Plan. The assessment activities include specific questions relating to experiential learning activities on graduating student surveys, oral presentations to the Accounting Advisory Board by students participating in these courses/activities, and MACCT Comprehensive Paper/Portfolio. The students have not only enjoyed participating in the experiential learning courses, they have enhanced their professional skills and positively affected other students and community members.

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# EFFECTIVE TEACHING FOR CRITICAL THINKING SKILLS IN A QUANTITATIVE COURSE: USING STUDENT EXPERIENCES WITH PRODUCTIVITY RATIOS

**Mary H. Kelly, Texas A&M University**  
**Wilke D. English, Texas A&M University**

## ABSTRACT

*The essential responsibility for a university-level instructor is effective teaching that promotes student learning, which can be demonstrated by student grades, student retention, student evaluation of the instructor, and other measures, although all have limitations (Weinstein et al., 2009). At the same time, universities must respond to pressure from diverse groups of stakeholders who define effective teaching and student learning as behaviors that enhance a student's prospects for rewarding employment, which can be measured by alumni data on type of employment, level of income, donations to the university, and other measures that have limitations, too. Much of the stakeholder pressure stems from a pattern of reduced public funding at the majority of public universities since 2000, which has contributed to higher costs to attend these institutions, compounded by the trend for students to pay an ever-larger share of their college-level expenses, leading to ever-more pressure on institutions to demonstrate effective teaching and student learning (Chakrabarti, Mabutas and Zafar, 2012).*

## CONTRIBUTION TO THE LITERATURE

### Effective Teaching

Our research extends the literature on effective teaching and student learning, while contributing to emerging literature on the determinants of outcomes in higher education (Bettinger and Long, 2004; Beddard and Kuhn 2008; and Hoffmann and Oreopoulos, 2006). We observed improved student learning after a specific teaching methodology to develop critical thinking skills was incorporated into core corporate finance classes, where students tend to focus on accurate computations. It can be applied in face-to-face or online classes, in addition to undergraduate or graduate-level courses. It utilizes an active learning exercise to generate student engagement that focuses on students' experiences as a supplement to the traditional lecture and problem-solving format in core corporate finance courses.

### Student Learning

The literature reveals that a widely-used measure of good teaching is the amount of student learning that occurs (Cohen, 1981; Theall and Franklin, 2001). One measure of student learning is derived from outcomes-based assessments; in other words, grades. This metric has strengths and limitations, whether the assessment is a norm-referenced format that grades a

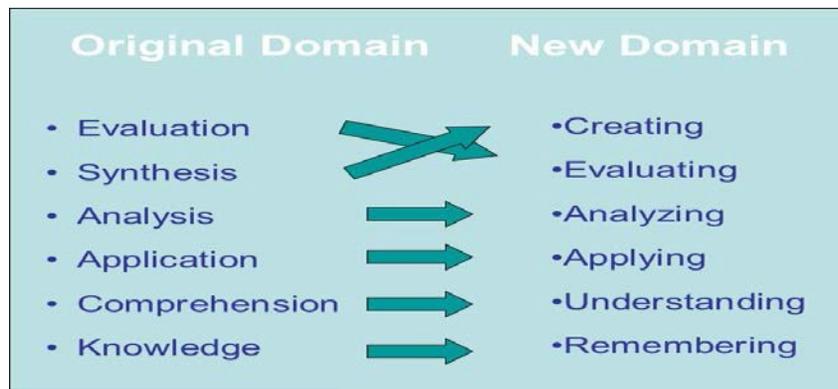
student against other students, or a criterion-based format that grades all students on preset criteria, or a combination of both (Bulger, Mohr, Walls, 2002).

Our study presents significantly improved scores on an outcome-based assessment when compared with finance classes that did not incorporate the teaching technique. It can be utilized by full or part-time faculty, which addresses Ehrenberg’s (2004) observation that little research has been conducted on the effect of part-time and nontenure-track faculty on student learning.

### LITERATURE REVIEW

Studies report that most instructors concur with critical thinking as an important learning objective, but few have a specific idea of how to assess it (Leeds-Hurwitz and Hoff, 2012). The literature provides many definitions of critical thinking and a widely-accepted standard is Bloom’s Taxonomy, introduced in 1956 by Dr. Bloom, an educational psychologist, who encouraged higher forms of thinking over strict memorization of facts, which he considered lower-level thinking. Our study applies Bloom’s Taxonomy to assessment questions on critical thinking skills, and the measure for student learning, as well as effective teaching of critical thinking skills, comes from students’ scores on those questions, which are all multiple choice to be consistent with accepted assessment standards (Buckles & Siegfried, 2006). The six categories defined by Bloom are shown below in Figure 1. The sixth and highest level of cognitive difficulty is on top, along with the original label and the updated label (Anderson et al., 2000).

Figure 1  
Six Categories of Bloom’s Taxonomy



(Anderson, et al., 2000)

### TEACHING CRITICAL THINKING SKILLS

#### Quantitative Courses

Our paper describes an instructor-led discussion to modify the traditional lecture and problem-solving format in core corporate finance courses. Students calculate over a dozen ratios, place the ratios in one of five categories, and learn to obtain appropriate benchmarks in

order to analyze each ratio, which should lead to developing critical thinking skills, such as identifying ratios more important to a long-term creditor than a short-term creditor. Students, however, seem to need more confidence in developing good judgment. The instructor introduces Ratio Analysis by leading a discussion on Productivity Measurements – not included in popular texts. A lively discussion is always expected from students eager to share experiences from their current or former employment and discussing productivity ratios seems to turn on a light bulb in students.

### **Examples of Student Engagement**

Questions that address higher levels of cognition are open-ended to encourage student-led discussions that foster the critical thinking skills of analysis, synthesis and evaluation. Examples from our study include the following:

“Describe the different ways productivity is measured at your job for your position and/or for other positions.”

“Tell the class about the benchmarks used to analyze your productivity.”

“Describe how your productivity can be measured as a ratio by describing the numerator and denominator.”

“What were some positive or negative consequences for exceeding or not meeting the benchmark(s) for productivity?”

Students have offered numerous productivity ratios, including the following: Total Sales / Total Number of Employees;

Sales / Number of full-time positions;

Sales / Number of hours by all employees and identified contract workers Net Profit / Number of full-time positions;

Hours Billed that Day / Number of Clients Seen that Day Number of Customers Served / Hours worked per Employee Number of Items Stacked / Interval Worked

### **Sample and Hypotheses**

The authors compared two sets of students: (1) students in the “Before” group who were in classes before adoption of the teaching technique and (2) students in the “After” group from classes in later semesters that had adopted the methodology. We compared the total proportion of students answering correctly to determine if scores of the “After” students represented a statistically significant improvement. The hypotheses are listed as one-tail tests since the direction of the difference has been predicted.

## **ANALYSIS OF FINDINGS**

The analysis of scores is shown below in Figure 2.

**Figure 2**  
**Results of Empirical Analysis**

Level of Students	Percent Correct on Critical Thinking Assessment
Undergraduate n = 75 n = 52	Before = 56.67% After = 74.87% t value = 2.41 (sig at .01, one-tail)
Graduate n = 150 n = 162	Before = 74.11% After = 84.22% t value = 2.26 (sig at .05, close to sig at .01, one-tail)
Combined n = 225 n = 214	Before = 67.63% After = 81.93% t value = 3.49 (sig at .01, one-tail)

### CONCLUDING REMARKS

As a pedagogical approach, it is encouraging to observe that active learning techniques can be effectively used to supplement lectures. The teaching technique described in our paper shows that the highest level of student learning - critical thinking - can be accomplished in a core corporate finance course, a quantitative course where students tend to focus on accurate computations, rather than developing good judgment. The findings lend support to previous studies that suggest student engagement is a powerful tool to significantly enhance learning. While the sample sizes are reasonable for a smaller-sized institution, such as ours, this is a limitation of the study. Further research is recommended with new questions, ever-more rigorous questions, and a larger sample size.

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# CHEATING: STUDENTS AND FACULTY'S PERCEPTION ON POTENTIAL CHEATING ACTIVITY

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**Eugene Seeley, Utah Valley University**  
**James Csipak, SUNY Plattsburgh**  
**Rohit Rampal, SUNY Plattsburgh**

## ABSTRACT

*Cheating has permeated many facets of our daily life. Reports on cheating are found in business (Enron, Tyco ...), in sports (baseball, athletics...), and in the classroom, which make this topic relevant for scrutiny. The paper examines academic dishonesty among college students to ascertain whether faculty has a different perception on what constitutes cheating than students. A survey presenting 16 different scenarios was submitted to students and faculty alike asking them whether the action of the imaginary students in the scenario constituted cheating or not. The analysis of the results showed that there were some significant differences between faculty and students in their perception on whether or not their actions established cheating.*

## INTRODUCTION

In the academic world, a cancer exists. That cancer has a name and is called cheating, Pullen, Ortloff, Casey, and Payne (2000) refers to it as “the bane of higher education” (p.616), and Moffatt advance that “the university at the undergraduate level sounds like a place where cheating comes almost as naturally as breathing, where it’s an academic skill almost as important as reading, writing, and math” (in Whitley, 1998, p.2). However, how many students cheat is hard to precisely figure since most data come through self reporting and it is likely that students do not want to advertise their cheating, making measurement difficult.

Nevertheless, several studies tried to establish a baseline on how many students engage in deceitful activities. One of the first studies (Baird, 1980) found that 75.5% of undergraduates from several majors had cheated while in college. In 1992, Meade reported a rate of cheating of 87% in various majors in top universities. McCabe and Trevino (1997) reported a range of 13% to 95% of student whom at one point had cheated. In his research, Park (2003) advanced that a minimum of 50% of students are cheating, others studies put that percentage at 63% (Nonis and Swift, 1998) or even up to 75% (Kidwell, Wozniak, and Laurel, 2003; Chapman, Davis, Toy, and Wright, 2004). Moreover, Whitley (1998) reviewed 46 studies conducted from 1970 to 1996, the range of the numbers of students engaging in academic dishonesty was from 9% to 95% across the different samples. The mean across the samples was 70.4%.

Also, there is a developing body of evidence that academic dishonesty is increasing; with the increase in tuition, the advance in technology, and the increase in online class offerings, new ways to engage in academic dishonesty are available for potential cheaters (Born, 2003; Park, 2003; Scanlon, 2004; Eastman, Iyer, and Eastman, 2006; Brown, McInerney, 2008). Indeed, Brown and McInerney found significant increases in 7 of 16 cheating practices between a 1999

and a 2006 sample using the same questionnaire, with an average usage increase of these 7 practices of 19.2%. Finally, one of the latest studies confirms this trend, Jones (2011) found that 92% of her students surveyed indicated that they had or they knew someone that cheated.

The only conclusion that one can have is, therefore, that cheating does take place in higher education and that the number of participants is significantly high. This is a very important issue as Nonis and Swift (2001), based on the study of 1,051 business students, reported that the frequency of cheating in college was highly correlated with cheating at work. Also, Lawson (2004) found that business school students who cheat are more likely to be accepting of unethical workplace behavior and there is a growing body of evidence that a positive correlation between cheating while in college and behaving unethically while at work exists (Brown & Choong, 2005; Nonis & Swift, 2001; Sims, 1993; Hilbert, 1985).

In addition, academic dishonesty has several impacts on students that do not engage in cheating. First of all, many firms that engage in on-campus recruiting require a minimum grade point average for students who sign up for interviews. Thus, students who engage in academic dishonesty may gain an unfair advantage that goes well beyond the higher grade earned through cheating. GPA is also typically considered an important selection criterion for hiring purposes. Finally, another way in which peers of the cheaters may be harmed is the potential backlash and scrutiny that may be implemented once a cheater has been caught, as well as the potential for distrust and poorer interpersonal relationship between students and faculty.

## METHODOLOGY

A total of 16 scenarios were created for the study (see Appendix A for the full questionnaire). An example scenarios are: “Jane is taking a test in a learning center by herself. She is stumped by one question and texts her friend Maria for help. Maria responds with an incorrect answer.” and “John is taking a test in class, while professor Absent Minded is not looking, John looks at his friend Jane’s test and see that she answered “C” for question #5.” Each respondent was then asked if Jane, John, or both were cheating.

The surveys were distributed to students and faculty members in several institutions located in South Dakota, Louisiana, and Utah. The institution in South Dakota is a small faith based liberal art college, while the one in Louisiana is a regional extension of a large state- funded university, and the institution in Utah is a large state university.

In order to select our respondents for the survey, a convenient sampling methodology was used; surveys were administered during class time and were collected a few minutes after being handed out, usually as students exited the class. As anonymity was guaranteed, it wasn’t possible to tract who had responded or not to the survey; therefore, a response rate cannot be calculated. As a result, 256 students and 52 faculty members responded to the survey and were used for analysis.

## RESULTS

In our sample, 91 students self-reported that they had previously cheated in college. That number put our number of students cheating in the low range compared to other studies. Indeed, only 35.54 percent of the respondent indicated that they have cheated. In comparison, 18 professors declared that they had cheated during their academic studies, which represent 34.61 percent of the sample.

Further analysis per classification of student showed that freshmen and sophomores seem to cheat less than their juniors and seniors counterpart.

<b>Table 1: Number of cheaters per classification</b>					
	Freshman	Sophomore	Junior	Senior	Faculty
N	75	51	68	51	52
Cheater	22	16	35	18	18
%	29.33	31.37	51.47	35.29	34.61

### Perception of academic dishonesty between faculty and students

Several differences in opinion were found between faculty and students. These differences of opinion can be clustered in four categories: Take home, attempt to cheat, getting help, and plagiarism. Moreover, some conclusions can be developed about faculty and freshmen.

First, students and faculty have very different ideas about what actions are proper while taking a take-home exam. Indeed, faculty members seem to think that take-home exams are to be done individually, while students believe that it is perfectly fine to ask someone for some help to verify their own work, check with their classmates that they found the same results, or even collaborate with a fellow student on the test. One could wonder if students in that instance are trying to cheat or if it simply shows a lack of self-confidence? Nevertheless, the results strongly suggest that it would be a good idea for faculty members to be especially clear about what is acceptable for their students to do when giving them a take-home exam.

The second finding relates to the attempt to cheat. It seems that students believe that trying to cheat, but not succeeding, is not engaging in academic dishonesty. A student that tried to cheat but either didn't received the help he or she wanted or did not used the unauthorized material he or she brought to the test is not considered by his or her peers to be cheating, whereas faculty would consider such action academic dishonesty. As a result, we would strongly recommend that faculty members need to specifically mention to their students that the academic dishonesty line is crossed at the attempting stage, not at the realization stage; that an attempt to cheat is sufficient to classify a student as a cheater.

The third conclusion can be drawn from the analysis of the 16 scenario is that when a student was trying to get a little bit of help, either to gain an edge to enhance their results or to level the playing field, that kind of attitude seems to be frowned upon, especially if the information sought is directly related to test material. However, if it is helping to learn that is sought for, then as far as faculty is concerned, it is not an issue, even if students seems to think that it is an unfair advantage.

The fourth finding relates to plagiarism. The results show that even if plagiarism is an important part of how students engage in academic dishonesty it seems that the issue is getting less and less of a problem as students advance in rank. This leads us to believe that this kind of cheating may not be as intentional as most research implies; and that if faculty explain what constitutes plagiarism, then the number of plagiarism instances might decrease very rapidly.

An additional finding from our research is in the agreement level, or lack thereof, that faculty members exhibited in our sample. Out of the 9 significant scenarios, only 5 showed a high consistency in the faculty ranks. Scenario 4, 5, 9, 13, and 15 all had faculty agreeing over 80% that the action referred to was unacceptable. All other scenarios had faculty relatively split 50/50 on whether or not the action described was cheating or not. If faculty members do not agree among themselves, what can be expected from their students? It has to create some confusion for students when one professor deems an action acceptable, while another professor would treat that same action as unacceptable.

Another conclusion that can be reached is about freshmen. Most of the scenarios analysis showed that freshmen had usually a larger disagreement with faculty on what constitute cheating than the rest of their peers. Based on that result, we believe that there is a need to educate our incoming first year students in regards to what is academically permissible.

Finally, we also discovered that we may need to update our definition of academic dishonesty. We used Lambert's et al. (2003), which states that academic dishonesty is breached by any kind of unauthorized action that would result in a higher/undeserved grade for the student. However, in two cases, faculty expressed that a student helping a classmate would be considered to be engaging in academic dishonesty, even if that student would not gain any grade advantage (scenario 7 and 13). As a consequence, we would put forward the following definition: "A student engages in academic dishonesty when that student tries to enhance his or her grade by any unauthorized mean or helps another student in doing so".

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# LIBERALLY EDUCATED EXECUTIVE LEADERSHIP AND STATESMANSHIP FOR THE 21ST CENTURY

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## ABSTRACT

*Liberal education matters to us today because it increases our capacity and sharpens our perceptions to understand and reshape the world beyond the halls of the Academy. Many calls for it be replaced by vocational instruction—from Benjamin Franklin 's Autobiography (2013) to Internet pundits are really demands for conformity, and heeding them now is tantamount to impoverishing our economic, cultural, political, and personal lives. The robust and elegant defense of Liberal education, seen against the backdrop of its contested history in America by Michael S. Roth (2014), shows that a broad, self-critical, and pragmatic education—has, since the founding of the nation, cultivated and nurtured individual freedom, promulgated civil virtue, and instilled hope for the future (Roth, 2014).*

*The main ethical question for our time is to choose what kind of world we want to build together with the immense resources we have at our disposal (The Globally Responsible Leadership Initiative 2008). We need globally responsible leadership in order to manage the transformation and build a new society—imagine leaders who act for-the world.*

*"Responsible leadership for a sustainable world is a culture of responsibility, a collective phenomenon that occurs within a global context" (Muff, Dyllick, Drewell, North, Shrivastava and Haertle, 2013).*

*The presentation shall deal with the challenges of developing responsible leadership and enlightened statesmanship for the 21st Century.*

*Precise, challenging and provocative questions shall—I trust—generate an intellectually stimulating discussion around reflective awareness, sustainable entrepreneurship, holistic leadership, and enlightened statesmanship for the years and the decades to come.*

*Thanks for your engaging and engaged involvement.*

# UNIVERSITY DEPARTMENT CHAIRS AS KEY INFORMANTS – THE ROLE OF EXPERIENCE IN JUDGING THE CONSEQUENCES OF STUDENT MARKET ORIENTATION

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## ABSTRACT

*This manuscript reports the results of a national survey of business schools examining the impact of student market orientation on overall business school performance, employee esprit-de-corps, and employee organizational commitment. We extend previous research which identified a moderating influence of key informant characteristics (administrative position, gender, accrediting body affiliation) on the relationships between the components of market orientation (customer orientation, competitor orientation, and interfunctional coordination) and selected consequences (overall business school performance, employee esprit-de-corps, employee organizational commitment).*

*We examine the variable relationships through application of multiple regression analysis for total respondents, then separately for respondents split into four groups based on length of experience at the university and length of experience in their role as department chair. We also examine Pearson correlation analyses of the consequence variables for total respondents and for each of the experience groups. Descriptive statistics, regression results, and correlation results are reported and implications are discussed.*

*The results of this study add to previous research by the authors regarding the causal impact of market orientation on performance within higher education and answer the call for further research from Phillips (1981 Journal of Marketing Research) regarding differences in perception or bias from key informants. Results also provide “practitioners” within higher education with more information concerning differences between department chairs that are relatively new to the university or new to their position (and might still be able to see things as an outsider) and department chairs with more experience (that might likely have more knowledge about why things are the way they are).*

# **THE GREEHEY SCHOLARS PROGRAM AS AN INNOVATIVE SOLUTION TO THE STUDENT DEBT AND EMPLOYMENT CRISIS OF RECENT GRADUATES**

**Stephanie Ward, St. Mary's University**  
**Matthew White, St. Mary's University**

## **ABSTRACT**

*Two looming issues for higher education today are increasing student debt and fewer jobs available for recent graduates. These issues are forcing universities to find unique differentiators to attract students. Developing innovative programs and opportunities for students to gain the skills necessary to obtain jobs upon graduation is one method to navigate higher education's competitive landscape. One example of a program that meets this challenge is the Greehey Scholars Program. This paper discusses the issues students face relating to both financial burdens and a more competitive job market and how a program like the Greehey Scholars can help universities equip students to succeed upon graduation.*

## **INTRODUCTION**

The cost of attending a public university rose 42% from 2000 to 2011 (National Center for Education, 2014). This rapid increase in costs paired with the increasingly competitive employment landscape forces universities to find unique differentiators when recruiting prospective students. Universities have no choice but to innovate by creating new programs and opportunities for students to attend college and gain the skills necessary to obtain a job upon graduation. One such example of a program that meets both of these challenges is the Greehey Scholars Program (GSP). The GSP uses a three-pronged approach to develop students, going beyond the classroom environment and normal degree plans. In short, the GSP provides a solution to not only lower student debt but also to provide students the necessary opportunities to attain a successful career.

## **CHALLENGES OF UNIVERSITY EDUCATION**

In 2012, 71% of college graduates graduated with student debt, with an average of \$29,400 in outstanding debt (The Project on Student Debt, 2014). Even though there are no simple solutions to student debt, a number of institutions have already pledged to spearhead the challenge of reducing costs through more effective financial aid packages (The Project on Student Debt, 2014). One initiative that can ease the burden of student debt focuses on graduating students "on time." For example, a study prepared by TG Research and Analytics Services (Rice, 2013) on higher education in Texas included one public university, which monitors the credits earned by students receiving financial aid. If a minimum number of credits

are not maintained, then the financial aid office will reduce the student's offered aid. This program incentivizes students to take the necessary course load to graduate on time. Unfortunately, these solutions only provide small relief to the overall issue of student debt. Making matters worse is the ever-increasing competition in the job market, meaning that even with a degree, many students struggle to obtain employment upon graduation.

The competition for jobs is more competitive than ever with the pool of prospective employees becoming increasingly saturated with college degrees. In 2011, 29% of adults over the age of 25 held a Bachelor's degree or higher. This statistic, compared with 24.4% in 2000 and 20.3% in 1990, demonstrates a growing trend in Americans earning degrees in higher education. As this rate increases, employers will look for new ways to differentiate applicants, forcing prospective employees to attain higher levels of education or learn skills that are even more specialized in order to gain job placement. One way to gain these skills is to participate in coursework and special programs offered by innovative universities. Graduates without a unique set of skills will struggle to earn competitive jobs.

While many graduates struggle in the job market, the issue often begins before graduation. In order to overcome this challenge, universities should focus on programs that will help students obtain skills that employers are seeking. In the National Association of Colleges and Employees' (NACE) Job Outlook 2014 survey, the top four skills desired by employers were related to soft skills. Skills such as teamwork, problem solving, communication, and organization were ranked higher than any technical or quantitative skill that employers seek when hiring new employees (Gray, 2014). Schools have a responsibility to provide students the opportunity to develop these non-technical skills in order to be placed in jobs. The traditional classroom environment focuses on technical skills and degree-related concepts, meaning students often develop soft skills through involvement in extra-curricular activities, professional organizations, and internships. However, universities have the opportunity to integrate these experiences with the school's curriculum. There are multiple solutions to the issues of student debt and career success upon graduation.

## **SOLUTIONS TO THE EDUCATIONAL CHALLENGES**

There are multiple solutions to the issues of student debt and career success upon graduation. Many universities have implemented solutions to improve student success in college. The following model presented is the Greehey Scholars Program (GSP). Its three-tiered approach is a significant differentiator that sets it apart from other specialized programs

The GSP was first introduced in 2006 on the principles of developing professional, ethical, servant leaders within a four-year track in the St. Mary's University Bill Greehey School of Business. This model aligns with the traditional four-year degree plan set forth by the university while taking advantage of time and resources beyond the classroom. The program is funded by an endowment, which guarantees a full tuition scholarship, travel costs to conferences and business visits, study abroad funding, and academic, career, and personal advising to those students who meet each semester's requirements.

These benefits help to address common challenges for students who attend college, especially from a cost of tuition standpoint. Additionally, the program provides scholars with skill development and network building opportunities necessary to build a successful career. The

GSP goes beyond simply the technical skills; instead, the three-tiered approach specifically develops many of the soft skills, such as teamwork and leadership, sought by employers. While the program inherently addresses the issue of student debt, perhaps the most significant factor of the GSP is its focus on preparing students for careers after graduation. By doing so, scholars extend their learning experiences to outside of the classroom, into the community and the business world.

The first tier focuses on developing a learning environment for its students outside of the traditional classroom, which is highlighted by the various activities and requirements set forth by the program. One example is the Business Interaction Program (BIP), which allows students to interact with business professionals from some of America's leading companies. Not only do the BIP events educate students on the operations, strategies, and characteristics of the specific company, but they also provide students the chance to learn more about career paths after graduation. Often times, company recruiters are present at these events, allowing students to ask questions regarding skills and experiences that companies look for in new employees. While BIPs provide students the opportunity to network with professionals and learn about future careers, scholars also participate in consulting projects on both the local and national level. Projects require scholars to work together to gather data, study best practices, and develop conclusions. Upon the completion of each project, scholars present their recommendations to advisors and company executives. This process develops students' communication skills and integrates classroom learning to solve real business challenges. Scholars are also provided mentoring with the program director, whom gives advice on course schedules, degree plans, and career paths. Because the GSP is a four-year program, scholars develop a close relationship with the program director, allowing for personal guidance and feedback. Scholars have an excellent opportunity to become mentees through a formal mentorship program supported by the GSP. Students are given a chance to partner with business leaders to gain career advice and professional guidance. The GSP mentorship program provides significant value to scholars, who are able to network and connect with professionals that are not available within the university setting.

The second tier of the GSP focuses on service learning. Not only does service learning enhance students' impact and presence in the community, but it also has shown to improve students' performance within the classroom. Service learning provides an opportunity for students to participate in experiential learning, taking advantage of learning experiences that are normally not presented within the regular classroom environment (Kuh, 1995). A survey by RAND (Gray, Heneghan, Fricker, & Geschwind, 2000) shows a significant relationship between service learning and "life skills," such as interpersonal skills and understanding diverse backgrounds. Some factors that increase the effectiveness of service learning include a strong association between course work and service experience, volunteering for more than 20 hours within an academic semester, and receiving training and supervision (Gray et al., 2014). All of these aspects are present in the service learning piece of the GSP.

The GSP implements the concept of service learning by requiring scholars to participate in various methods of community service. Scholars are tasked with developing an individual service project by partnering with local organizations to support causes they are passionate about. Through the process of creating an individual service project, students have the opportunity to enhance these skills while forging long-term relationships with organizations and leaders within the community.

Additionally, group service projects allow scholars to form volunteer teams to contribute to the community in addition to individual service projects. These group service initiatives allow students to work together and fill specific roles needed to carry out service. One of the most significant organizations that scholars have served in is the Volunteer Income Tax Assistance (VITA) program at St. Mary's University. Perhaps the most significant benefit for scholars is the application of course learning to benefit the community. The VITA service project allows for real world experience in tax preparation and learning basic tax principals. However, the community environment on-site allows for development beyond tax skills. Scholars have the opportunity to build a relationship with members of the area and are able to network with professionals from some of the partner companies of St. Mary's University's VITA site. These relationships allow scholars to develop their teamwork and networking skills.

Developing ethical business leaders is the third tier of the GSP. Ethical leadership entails leading with honor and integrity. When training the leaders of tomorrow's business world, institutions have a significant responsibility to instill the value of ethics in business. An ethical individual is not only more likely help his or her organization, but he or she is also more likely to have a more fulfilling job experience. While the benefits of ethical behavior are seen in the business world, the concepts must be taught at a lower level in the university environment. Training ethical leaders is one differentiator for the GSP. As of 2009, only 25% of AACSB accredited business schools had a course specifically focused on ethics (Mayer, Kuenzi, Greenbaum, Bardes, & Salvador, 2009). Therefore, those schools that emphasize ethics have a potential advantage when engaging recruiters. Graduates at these universities benefit from being exposed to the significance of ethics in business. In the St. Mary's Bill Greehey School of Business, students take courses ethics. However, the GSP further supports the importance of learning ethics beyond the classroom. In the GSP, scholars are encouraged to practice their leadership skills in campus organizations and in the community. Students in the GSP are known for taking on leadership roles across campus and even starting their own organizations. Scholars are expected to lead with dignity and produce successful results as leaders. Scholars are then evaluated on their performance through feedback from the GSP advisor and faculty advisors of scholar-led organizations. These leadership experiences help supplement the ethical learning that occurs in the classroom, resulting in scholars who have a strong set of ethics to carry into their careers.

The GSP is comprised of high performing students, who earn recognition for work both inside the classroom and in the community through outstanding student and leadership awards. However, the true mark of the program's success comes in the form of results after graduation. 75% of scholars are either placed with a job or admitted into graduate school upon graduation. Three months after graduation, scholars have an 85% job placement rate.

One of the key factors influencing scholars' success is the real world experience they gain during college. According to the NACE *Job Outlook Survey 2014*, 75% of employers said they look for recent graduates with relevant experience when making hiring decisions. Relevant experience often requires students to go outside of the classroom. Greehey Scholars gain this experience through GSP supported initiatives such as consulting projects, internships, and case competitions.

Given its initiatives and results, the GSP provides a model for other universities to implement when looking for innovative methods to improve student development. When looking to implement this model, other institutions should focus on providing a merit-based scholarship to cover some portion of student expenses, funding for students to participate in

conferences and competitions throughout the nation, develop a holistic approach for students to extend learning beyond the classroom, and create programs to advance technical skills and enhance professional development. This model can be developed in coordination with some other solutions currently available. Supplementing a program like the GSP with online education or MOOCs could help lower the amount of funding needed from a university perspective and still provide inexpensive education for students admitted into the program. Lastly, universities can develop this model to fit their own needs and goals. For example, this model could be crafted specifically for certain degree plans, with programs focused on developing soft and technical skills needed for those professions. Overall, the model is only one possible solution to the challenges of both student debt and success upon graduation.

## CONCLUSION

With the growing student debt crisis and increasingly competitive job market, students are searching for methods to succeed from both a financial perspective and a career standpoint. Institutions, who ultimately serve the students, have an obligation to provide solutions for students to overcome these challenges. While some universities focus to reduce expenses for students, others spend resources on programs to increase student learning experiences. However, there is a need for universities to do both, which requires innovation.

A program such as the Greehey Scholars Program provides a model for other universities to adopt. The program offers a merit-based scholarship, which effectively eliminates debt for admitted students. More importantly, the GSP provides plenty of opportunities for scholars to develop skills necessary to succeed in their respective careers. The GSP's three-tiered structure, based on learning, serving, and leading allows for students to gain exposure to a broad set of environments in which they can advance their business knowledge and expertise. The successes of Greehey Scholar graduates demonstrate the effectiveness of this innovative model. In short, learning institutions must take an innovative, holistic approach to provide solutions for graduates to overcome student debt and achieve success in the competitive job market.

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# **THE CLOCK IS TICKING: AN ANALYSIS OF TIME FACTORS IN ONLINE ASSIGNMENTS**

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## **ABSTRACT**

*This paper examines the impact of various factors related to “time” in an online homework system on students’ performance in the introductory managerial accounting course. We use the tracking feature of McGraw-Hill Connect to retrieve students’ starting and submission time in online assignments to construct variables for empirical analysis. Specifically, the paper investigates the effect of time spent and online behavior (e.g., procrastinators vs. non-procrastinators) on students’ performance in online assignments and overall course grade. Our findings indicate that the web-based learning system (McGraw Hill Connect in this research project) can be used as a monitoring instrument for instructors to identify students in need of assistance in learning process.*