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BIG DATA & STRATEGIC LEARNING IN EDUCATION

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ABSTRACT

As professors it is also useful to have unrealistic expectations and stand firm with these expectations. Learn from others and learn about self

知彼知己，百戰不殆；不知彼而知己，一勝一負；不知彼，不知己，每戰必殆

This is typically translated as: It is said that if you know your enemies and know yourself, you will not be imperiled in a hundred battles; if you do not know your enemies but do know yourself, you will win one and lose one; if you do not know your enemies nor yourself, you will be imperiled in every battle. As an educator rather than a warrior a better interpretation of this is that you need to know yourself so that you can know your enemy and that you can develop/hone your skills through better learning about yourself and remember that our students often tend to underestimate what they can achieve within a course. The senior author just came back from a conference at the University of Chicago where he was given the opportunity to interview a former student who presented papers at the Universities of Cambridge and Oxford as well as Harvard University and the King Mongkut Institute of Technology while a student. He currently serves as a Coach and Recruiter for Fortune 50 organizations as well as doing work for the White House on redesigning the operations of the Executive Branch of the American government. There were over 6000 applicants for his starting position [he has been promoted several times since finishing his undergraduate degree three years ago]. He recently found out that the main reason that he received an interview was because of his research. In this paper we examine how performance and expectations can be increased through structured assessment exercises and instructional exercises.

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IMPLEMENTING ETHICS INTO AN ACCOUNTING CURRICULUM ALREADY REPLETE WITH CONTENT

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ABSTRACT

Accounting faculty has often struggled to include ethics into their content-rich classes. At the same time, critics have complained that accounting classes focus too much on teaching technical skills with only a very limited understanding of ethical aspects of business leadership. AACSB Ethics Education Task Force has encouraged faculty in business education to contemplate their current approaches to ethics education and explore methods to strengthen this part of their curriculum. This paper discusses the importance of the inclusion of ethics education in an accounting curriculum and the various approaches that have been taken by accounting faculty to incorporate this topic into the curriculum. We also emphasize the challenges faced by faculty to make ethics a reality in coursework and conclude by sharing many available resources that can be used to integrate ethics education into accounting curriculum.

EFFICACY OF A MULTI MEDIA/VARIABLE INFORMATION CAMPAIGN ON PRE-APPLICATION PROSPECTIVE STUDENTS

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ABSTRACT

Every year, institutions of higher education embark on a journey, recruiting the best students for their incoming freshman classes. The past 10 years has seen a marked increase in the use of variable data technologies to identify prospective secondary students that would be "ideal" candidates for matriculation. This study addresses solutions for higher education administration to use technology to both cut costs and improve application and matriculation rates for pre-application prospective students.

ETHICS AND CROSS CULTURAL DIFFERENCES IN CUSTOMER SERVICE

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ABSTRACT

Companies in India have a strict code of ethics because they have a lot of regulations for corporations. The same goes for Australia. Hofstede's 6D model includes Power Distance, Individualism, Masculinity, Uncertainty Avoidance, Long-Term orientationand Indulgence. Strategic customer service in Australia and India is great because their hotlines are usually 24/7. The idea of business ethics is basically the same in these three countries. The governments of these countries have established some kind of committees or programs to help businesses put in place the appropriate ethics to will ensure there is no conflict between consumers and themselves. Also, these committees or programs can advise businesses on different areas to affect the society as a whole such as the environment and energy sustainability. Other areas that are very important to businesses and those who are involved include the clear transparency of how funds are being used and the idea of human rights, e.g. fair wages. Hofstede's six cultural dimensions in the United States differ from those in Austria and Sweden. United States has higher percentages in the dimensions of power distance and individualism, while Austria has them in masculinity, uncertainty avoidanceand long term orientation. Sweden's only high percentage is in the dimension of indulgence. The United States usually have the combination of low in power distance and high in individualism because employees have fairly easy access to their managers or supervisors and are often encouraged to be independent and innovative. Austria has a high level masculine society where the emphasis on competition or the idea of "winner takes all" leads to achievement and successand it is where managers have to be conclusive. Austria also scored high on uncertainty avoidance which means that it will carefully analyze all the available data before reaching to a decision and where precision and promptness is the norm. Austria likewise had a high score in long term orientation meaning whenever there is a concern the solution will depend from the situation, contextand time present; their ability to easily adapt to changed conditions and a firm inclination to save and invest for the future. Sweden exhibits a strong eagerness to give in to their desire and impulses to enjoy life and have fun. Some strategic customer services can be tailored to the six dimensions of Hofstede's model. For example, in Sweden, businesses that have services that offer some sort of leisure, e.g. skiing or massage, can be appealing to consumers since it scored high on the indulgence dimension. In Austria, where consumers try to avoid uncertainty, insurance businesses can thrive selling their services to individuals who do not want to think about what might happen. Businesses in the United States can sell services that can help consumers achieve any personal goals.

Spain and Mexico are very similar countries in many perspectives. Spain conquered Mexico back during the age of exploration which led to the start of these similarities. Once we look at Hofstede's 6D model between these two countries, they could not be any more different.

Mexico has a count of three dimensions higher than Spain in Hofstede's 6D model than Spain; Power distance, masculinityand indulgence. By these standards, Mexico is defined as a society with different societal classes. it is run by a hierarchical order where citizens are above and beneath each other. In Mexico based on the 6D model, society is also believed to compete with one another in order to obtain success. Mexico is also a sort of laid back society that makes sure that the people have specific time to kick back and relax. Spain on the other hand, has individualism, uncertainty avoidanceand long term orientation from Hofstede's 6D model. Spain is a country that more individualistic in comparison to Mexico but not too much in an overall concept. it means that they as a country have more of an individual first mindset over a view for the greater good of the country. Spain also has a high avoidance for uncertainty meaning that they prefer following a set of rules than not having any at all. Last but not least, Spain had a high score on long term orientation meaning that they focus more towards the future than the present. Overall a quick comparison of these two countries were trending in opposite directions even though Mexico has roots coming from Spain. Over the years, differences started showing up which led to the results of Hofstede's 6D model.

USA and Australia are very closely similar in terms of Power Distance(40 vs.36), Individualism(91 vs. 90), Masculinity(62 vs.61), Uncertainty Avoidance(46 vs.51), Long Term Orientation(26vs. 21)and Indulgence(68 vs. 71) according to "Hofstede's 6D model" and strategic service within organizations in both countries. The fairly low scores of two countries on Power Distance in combination with the highest Individualist cultures in the world reflects the both country liberty and equal rights within their societies. This also shows being independent, management facilitates and empowers, frequent communication between both managers as employees as well as high degree of geographical mobility in both cultures. The score of the US and Australia on Masculinity is high and shows both societies will be driven by competition, achievement and success, which starts at school and through life. Low scores(Feminine) on both countries dimension means that the dominant values in society are caring for others and quality of life. Regarding Uncertainty Avoidance, USA score is below average, which reflects the acceptance of American culture towards new ideas, innovative and willingness to try new things. Americans do not require a lot of rules than higher-scoring cultures. Same for Australia with a very intermediate score of 51 on this dimension. Low scores of Long Term Orientation for both countries indicate "Normative societies" which has the suspicious approach toward societal change and prefer to keep it traditional and norms, compare to those countries with highest scores, which have a more pragmatic approach. Indulgence shows the degree of a tendency toward a relatively weak control over their impulses. The scores of both countries show the tendency towards optimism and their positive attitude. In addition, Australia place a higher degree of importance on leisure time and spend money as they wish.

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ALTERNATIVES TO THE CPA: THE NEED TO MAP YOUR ACCOUNTING DEPARTMENT'S PROGRAM TO VARIOUS PROFESSIONAL CERTIFICATIONS

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ABSTRACT

As accounting faculty one of our jobs is to help prepare students for their future careers. Involved with this is advising them on the correct classes to take in order to meet those career goals. Most accounting programs are designed to focus on the CPA (Certified Public Accountant) exam while not all students are looking to become public accountants and/or take the CPA exam. Additionally, other students are looking for more specific career goals than just public accounting and the CPA certification is only part of their overall plan. As accounting faculty, we need to be well versed in other certifications beyond the CPA and be able to help students plan out their courses in a manner that would server their needs best. The purpose of this paper is to provide information about the various certifications. This includes information on education requirements, testing requirements and experience requirements. The second purpose of this paper is to help accounting departments map their program against the body of knowledge requirements of the various certifications in order to help students plan out helpful courses. Finally, and example of mapping the requirements for three certifications against the course offerings of Metropolitan State University of Denver (MSU Denver) is presented.

INTRODUCTION

Experience with advising students and evidence from the AICPA (American Institute of CPAs) suggest that there is a gap between accounting graduates and those taking the CPA exam. While the CPA certification is a very important designation it is not the goal of every accountant. For other accounting graduates the CPA certification is not their final goal and their career paths would be better served by multiple certifications. While surveys show that those with either a CPA or CMA (Certified Management Accountant) certification earn higher median salaries and total compensation than their noncertified counter parts, those with dual certifications had the highest salary and compensation amounts. While many programs across the country are designed to match the body of knowledge requirements and/or the specific educational requirements for the CPA exam there is a lack in providing proper information for students looking for alternative certifications (either instead of CPA or in addition to CPA). In order to better serve accounting students those that advise them need to be familiar with the various professional licensures available and the requirements of those certifications.

The second objective of this project is analyze the exam content area of various professional bodes and to map this to various courses offered at MSU Denver. While preparing students to sit for professional certifications is only one aspect of the mission of the department, providing guidance to students on the relevant courses to help them pass the exam of their choice helps reach our goal of preparing students for their future careers. Further, mapping the body of knowledge objectives of the various professional certifications will help identify gaps in the accounting program and may lead to reexamining strategic planning.

THE IMPACTS OF SALIENT DIMENSIONS OF E- TEXTBOOK TASK-TECHNOLOGY FIT FOR UNIVERSITY STUDENTS

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ABSTRACT

Research suggests that traditional printed textbooks are still preferable over e-textbooks for a significant portion of the university student population, including students who enjoy reading digital books for non-educational purposes. Consistent with these observations, the Task-Technology Fit Model postulates that the fit between an e-textbook and the learning tasks students perform with the textbook will have significant impacts on students' learning performance and their attitudes toward using the e-textbook. Review of relevant literature revealed six dimensions of task-technology fit salient in the context of e-textbooks used by university students: searchability, ubiquitous access, reliability, ease of use, reading comfort, and interactivity. A quantitative empirical assessment was performed on the impacts of the task-technology fit dimensions on three key outcome variables: perceived learning performance, satisfaction, and intention to recommend the e-textbook for future use in the class. Regression analyses of survey data collected from 230 university students indicate that with the exception of ubiquitous access, each task-technology fit dimension contributes to at least one of the outcome variables. Collectively, the task-technology fit dimensions explained 38.3%, 50.0%, and 14.3% of unique variance of perceived learning performance, satisfaction, and intention to recommend, respectively.