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# MANAGING CHANGE IN THE FIRST YEAR ACCOUNTING CURRICULUM

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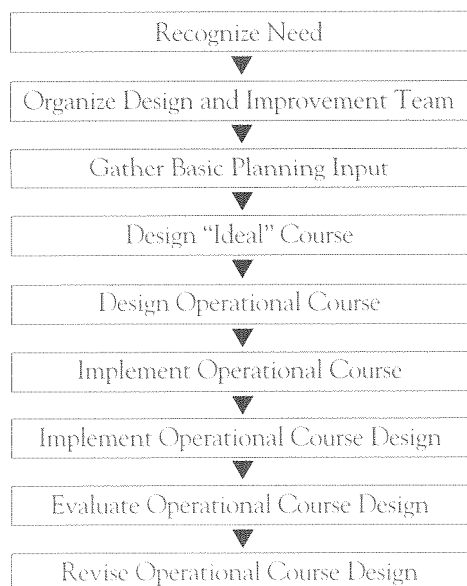
**T**he calls for change in the introductory accounting course sequence are increasing. Traditional teaching methods and course content head the list of changes that are being contemplated by the various constituencies. Although change may be needed, there is a risk that changes will be made because of the national clamor and not because of the relevant decision variables. The purpose of this paper is to present an overview of the approach we are following for managing change in our principles of accounting course sequence.

Even though we have specifically addressed the principles of accounting courses, this model could be used for any post-secondary curriculum.

## Change Management Model

The model we use to manage change in our introductory accounting course sequence is really a composite of two models, one by Robert Diamond in his book, *Designing and Improving Courses and Curricula in Higher Education*, the other by George Posner and Alan Rudnitsky in *Course Design: A Guide to Curriculum Development for Teachers*. The composite model is presented in Figure 1 below.

Although these steps appear as a sequence, much of the work can be completed simultaneously.



## Recognizing the Need for Change

One objective to avoid is "change for change's sake." A close look at industry and the accounting profession suggests that a lot of paradigms are being challenged, yet most accounting courses are still being taught in a very traditional way. Therefore, the need for change must be recognized before the change process can be started. The education literature identifies several indicators that suggest change is needed, the most frequently mentioned (Diamond, 1989, pp.21-22) of which include:

- Outdated course content
- High failure or dropout rates
- Alumni input
- Student attitudes
- Diminishing number of majors
- Perceived lowering in student quality
- Innovative teaching methods and new technologies

Further, it is suggested that innovative teaching methods and new technologies can influence change in the educational process (Perspectives, 1989, p. 11). These generic indicators can act as early warning devices for course and curricula managers. However, they must be evaluated in light of relevant, objective, verifiable evidence.

Recognizing that change is needed is only the starting point. Successful design projects must take into consideration several factors that, when ignored, can result in project failure. These include: 1) instructional talent; 2) instructional stability; 3) multiple faculty involvement; 4) realistic time lines; and 5) administrative commitment (Diamond, 1989, pp. 34-35).

## Design and Improvement Team

The second major step in the design process is to organize a design and improvement team. The team membership for our design project included five faculty from the Accounting Department, and one each from the other three departments in the School of Business. Other recommended team members include an administrator, an instructional developer, an evaluator, and graduate assistants (Diamond, 1989, p. 45).

## Basic Planning Inputs

The third component of the model, gathering basic planning inputs, is useful in helping to define required and optional elements of the program, to determine if remedial units or exemptions are appropriate and to form the basis for selecting basic content and determining instructional objectives. (Diamond, 1989, p. 47).

Sources of input include:

**Students:** Faculty members seldom know what students actually understand about the subject and if the assumptions made about prerequisites are accurate. Faculty members usually overestimate student skills, prior knowledge, and competencies rather than underestimate them. Studies by Pervin and Rubin in

1967, and others (Diamond, 1989, p. 47) have suggested that insensitivity to students' backgrounds, interests, and needs is a primary reason that many students feel dissatisfied with or leave their institutions.

**Society:** Information obtained from outside the institution relating to the expectations of alumni, employers, recruiters etc. can help identify the knowledge, skills and abilities that each student should have prior to graduation. Although we are concerned about a specific discipline, many required competencies are not discipline dependent and should be reinforced across the disciplines. These include effective communication, interpersonal skills, interviewing skills, functional mathematics, basic managerial finance, problem solving and decision making, resource utilization and computer literacy (Diamond, 1989, pp. 55-56).

**Educational Priorities:** The third area of data input that should be considered is educational priorities which support and further define the mission of the institution, the program, the department, and the course. Educational priorities effectively distinguish one institution from another, one program from another and, to a lesser extent, one course from another.

**Domain of Knowledge:** The most obvious basic design input is the domain of knowledge. Unfortunately, most significant modifications of course content have usually been of a "crash" nature to resolve discrepancies that become obvious enough to raise a national clamor for improvement.

**Research:** Discipline related and pedagogical research can also influence course design. Consideration should be given to studies that were designed to determine what content is appropriate for the field or the course, the future direction of the profession, how students think, how they learn and how they can effectively be taught.

**Customers:** The last category of data input relates to the course's or program's customers. The principles of accounting course serves many customers including: students (the most obvious), instructors in both business and accounting follow-on courses, perspective employers, volunteer organizations, etc. The customers need to be clearly identified. We need to know who they are, what their needs are and the extent to which these needs are being met.

### "Ideal" Course Design

The fourth step in the course and curriculum improvement model is the design of the "ideal" course. This is an unconstrained design that ignores any and all limiting factors which may affect student learning and course design, in other words, a perfect world. This step is subdivided into three categories: curricular planning, educational goals and instructional planning.

### Operational Course Design

The ideal course design is used as a foundation for the operational course. Conceptually, the transition from ideal to operational is very simple. However, from a practical standpoint, the process can be complex. The transition process requires an evaluation of the constraints that have been ignored up to this point. The constraints may include time, classroom design, faculty, support materials, etc. The constraints are institution and academic unit dependent. Inevitably, the ideal course's units, time estimates and delivery systems will be downsized or changed because of the constraints. This is where the prioritization of units and learning objectives becomes important.

### Implementation, Evaluation, and Revision

The final steps in the model involve implementing, evaluating and revising the operational course design. Although we have

yet to implement our course design, there are some important points that should be considered. First, implementation and evaluation plans should be developed in conjunction with the course design process. Often, minor modifications in design can facilitate the subsequent implementation and evaluation process. Second, evaluation should address all facets of the course to include: delivery systems, instructional materials, intended learning outcomes, unintended learning outcomes, student achievement, etc. Evaluation in this context will fulfill a significant portion of many state assessment programs.

### Summary

We have presented a summary of our approach for managing change in the introductory accounting course. We are still working on our operational course design. Even so, we have learned a great deal about the process of course design.

First, we have learned that formal data collection, analysis and reporting procedures are lacking. The data are almost certainly available within most institutions; however, a formal process has not been developed for managing the information that is needed for good course design methodologies. The literature and discussions with faculty members from other institutions also support this conclusion.

Second, the concept of a "multi-customer" environment is new and not fully understood and appreciated. We had to identify the stakeholders and then develop a mechanism for getting their input. Further research and refinement are required.

Third, course design and improvement expertise is limited within most academic accounting units. Gaining this expertise is time consuming.

Fourth, course design and improvement projects are resource demanding. There is a tendency to underestimate the amount of resources that are required to support even the simplest of projects. The quality of the product may well be directly related to the resources provided.

Fifth, course design and improvement is a collaborative effort. Accounting faculty and faculty from other disciplines improve the product. However, it is difficult to get the outside faculty to join in with equal amounts of enthusiasm. 🍎

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