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## Accounting Educators: FYI, Volume 2, Number 1, September, 1990

American Institute of Certified Public Accountants. Relations with Educators Division

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## The Educators Practicum

### An Important Opportunity for Accounting Educators

In early August, the Relations with Educators Division initiated the *Educators Practicum*, an internship program through which accounting educators and practicing accountants can share in each other's knowledge, learn from each other's experience, and benefit from each other's abilities.

The *Practicum* is the result of a proposal by the Accounting Educators Subcommittee, which sought to create a program to provide full-time faculty members with an occasional opportunity to work with firms and other businesses in the practice of accounting, and thus to alleviate some of the distance between the academic and "real world" perception of accounting issues, applications and approaches.

Some areas in which *Practicum* participants could contribute include the establishment of internal and organizational audit functions, the development of in-house CPE programs, and service on quality review teams.

Some of the expected benefits of this program include:

- Educators will get a first-hand view of practice problems and opportunities;
- Curricula will be enhanced by the addition of "real world" examples based on actual experiences;
- Firms and other organizations will benefit from the objective, independent and qualified input of educators;
- A consulting relationship might be developed between the organization and the educator;
- The *Practicum* will help enable educators to meet the "professional development" requirement of accrediting bodies.

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## Developments in Accounting Education

by Harold Q. Langenderfer, CPA

*(In recent months, a great deal of attention has been focused on the content, structure, and shortcomings in accounting education in general. This article, by the Chairman of the AICPA Education Executive Committee, attempts to put the issues in perspective and to propose a more proactive role in supporting changes in accounting education. Dr. Langenderfer, whose three-year term as Executive Committee Chair ends in October, is KPMG Peat Marwick Professor at the University of North Carolina Business School, Chapel Hill.)*

In the past year or more, the Education Executive Committee of the AICPA has been dealing with a variety of issues related to the proposed changes in accounting education. These have been triggered by the AAA Bedford Committee report, the AICPA vote in favor of a 150-hour requirement to be a member of the AICPA after the year 2000, and the position paper issued by the largest accounting firms which led to the creation of the AAA Accounting Education Change Commission (AECC).

### Ongoing Changes to the Uniform CPA Examination

The AICPA Board of Examiners and its CPA Examination Change Implementation Task Force, with the Examinations Division staff, are deeply involved in major changes to the Uniform CPA Examination. The fully-revised version of the examination will be used for the first time at the May 1994 administration, but decisions are being made and new procedures implemented in the interim.

The new, 15½-hour examination consists of four separately scored sections, which will focus on the following areas (see table on page 6):

1. Auditing (to be administered on Wednesday; 4½ hours).
2. Business Law & Professional Responsibility (Wednesday; 3 hours).
3. Accounting & Reporting—taxation, managerial, and governmental and not-for-profit organizations (Thursday; 3½ hours).
4. Financial Accounting & Reporting—Business Enterprises (Thursday; 4½ hours).

The first section, Financial Accounting and Reporting—Business

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Underlying all of these initiatives is the assumption that accounting education needs to change in order to do a better job of preparing accounting students to perform as professionals in the 21st century in a world that is becoming smaller, more complex, and more dynamic. A second assumption is that change will not come easily because (1) there is a complex infrastructure in place in educational institutions and (2) there are a significant number of organizations that have a stake in the outcome of proposed changes, and therefore must be convinced as to what changes are needed and how each organization can contribute to helping with implementation of the changes.

Different groups view the need for change in different ways, but there seems to be general agreement that the academic establishment must make fundamental changes in the content of the curriculum and in the way accounting education is delivered if accounting students are to be prepared to be effective professional accountants in the 21st century. Fundamentally, the changes need to include a greater emphasis on teaching and a better balance between applied and empirical research in order to put a greater focus on the students' needs for an effective

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# Special Committee Studies Issues in Verbal Skills Testing

In response to a growing concern that many new CPAs have poor verbal skills, a special committee was recently appointed to identify and evaluate methods for testing communications skills on the Uniform CPA Examination and to cooperate with the Board of Examiners in implementing the best of those methods. [The Board of Examiners is committed to assessing writing skills on selected free response/essay questions in three sections of the examination (auditing, business law and professional responsibility, and financial accounting and reporting) beginning in 1994.] The committee focused on four issues:

## What are verbal skills?

The special committee defined verbal skills as "those skills necessary for effectively communicating information related to the practice of accounting." Specific skills identified include writing in a persuasive, organized, concise and clear manner; editing to achieve this end; and using spelling, grammar, and accounting terminology correctly. (The committee realized that it would not be feasible to determine oral skills on the Uniform CPA Exam.)

## Is the assessment of verbal skills a public interest issue?

Based on solicited comments from AICPA members, the National Association of State Boards of Accountancy (NASBA), and the AICPA/NASBA Joint Coordinating Committee, the committee stated emphatically that verbal skills

competency is important for practice and is therefore in the public interest.

## What is the best method for assessing verbal skills?

Dr. Steven Klein, an expert in written and performance assessment on state bar examinations, provided the committee with an overview of verbal skills testing. Four models were presented to the committee:

**Model A:** Separate Examination/Separate Uniform CPA Examination Section. (This model focuses on the development of a specific test of verbal skills, independent of technical knowledge, administered before, after, or as a separate part of the uniform CPA examination.)

**Model B:** Uniform CPA Examination - Separate Scoring. (This model calls for the measurement and grading of verbal skills based on the examination's free response and essay questions. Separate grades would be given for technical knowledge and verbal skills.)

**Model C:** Uniform CPA Examination - Combined Scoring. (Focusing again on the examination's free response and essay questions, CPA graders could assign a single grade for both technical knowledge and verbal skills on selected questions.)

**Model D:** Optional examination. (This model calls for the development of a specific test to assess student verbal skills which would be administered by colleges and universities or by employers in making hiring decisions or diagnosing employees' development needs.)

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## The AICPA Library

### A Valuable Resource for Educators

Have you called the AICPA library lately? Have you *thought* of calling? Did you know that the AICPA library is a toll-free telephone call away? (Call (800) 233-4155, or (800) 522-5434 in New York State.)

The library handles thousands of requests annually. Many educators make use of this service, requesting materials to assist in preparing courses, materials to help plan speeches and presentations to professional organizations, or information on job opportunities for students

and graduates. The AICPA library responds by lending specific titles, such as textbooks or AICPA and FASB standards, or by providing copies of journal articles, and job descriptions.

The library staff also assists with online database searching of its own database, *Accountants' Index*, which is on the ORBIT Search Service, or other databases available on the Dialog, Dow Jones or Mead systems. Educators who have access to the *Accountants' Index* on line or in print should remember that the AICPA library retains the books and journals listed in the *Index*, and you may borrow or request photocopies.

If your institution does not have the earlier

volumes of the *Index*, which was first published in 1920, the Institute Library can assist with research of older materials. You also have access to very current publications in the AICPA library, including domestic and international annual reports collections. The monthly *AICPA Acquisitions List*, available from the Library, can help you keep your library up-to-date.

The AICPA library is one of the most comprehensive accounting libraries in the United States and it is open to the public for research use. In addition to answering over 30,000 telephone requests a year, the staff assists 12,000 visitors. Members may ask for research assistance, bib-

liographies, photocopies, and borrow books as well.

For more information, you may call and request a free copy of *AICPA Library Guide* and a copy of our price schedule. We are waiting to hear from you!

**Members of the AICPA's 150-Hour Education Requirement Committee are available to make presentations on the 150-hour education requirement and implementation strategies. For information, contact Beatrice Sanders, Director, Relations with Educators, AICPA, 1211 Avenue of the Americas, New York, NY 10036; telephone (212) 575-6434.**

In late August, the AICPA Relations with Educators Division released a new recruiting videotape entitled *A License to Succeed*. Designed for college students, the 13-minute videotape captures the opportunities and challenges facing four young Certified Public Accountants in their various career paths. The CPAs profiled in the video work in public accounting, in both large and small firms; in industry, at the Loew's Corporation; and in government, at the Securities and Exchange Commission.

The video enables students to learn about the accounting profession by profiling its "real world" experiences. Supplementing the video is a brochure detailing the educational experience requirements necessary to becoming a CPA. Copies of the tape and brochure may be obtained from Modern Talking Pictures; for information, call (800) 243-6877.

In a related development, the Accounting Careers Subcommittee has launched a research study to explore the career awareness level of high school and college students; the Institute will be working with the Gallup Organization in attempting to discover the points at which students make critical career decisions. The subcommittee is also interested in determining current student perceptions toward accounting.

The results of this project will be used in developing programs to dispel misperceptions about accounting, and to convey the accurate perception that accounting is a challenging and rewarding career option. The survey will be completed by January 1991; a final report will be issued as soon thereafter as possible.

Recruiting efforts should be enhanced by the fact that career opportunities in public accounting remain very strong for recent college graduates, as reported in the 1990 edition of *The Supply of Accounting Graduates and the*

*Demand for Public Accounting Recruits*, published last spring by the AICPA.

The survey, conducted in the fall of 1989, gathered input from over 14,400 public accounting firms and over 770 colleges and universities with accounting programs. The survey employed a new methodology to estimate supply and demand, enabling the Institute to broaden the study and report more comprehensive information on trends in the profession.

Highlights of the 1990 survey include:

- Over 57,000 bachelors and masters degrees in accounting were awarded in 1988-89, and a 3% increase is projected for 1989-90;
- Graduate degrees made up approximately 10% of all accounting degrees awarded;
- Women made up 29% of the accounting graduates; minorities made up 18%;
- Of the graduates hired by public accounting firms, 14% hold non-accounting degrees.

*Be on the lookout for Accounting Careers, a new newsletter for students published by your state society with assistance from the AICPA.*

Copies of the 1990 supply and demand report were distributed to participating accounting departments; however, you may request your own copy free of charge by sending a postcard to the AICPA Order Department, P.O. Box 1003, New York, NY 10108-1003. (See related article on page 6.)

## Luca Pacioli: An Unsung Hero

The Pacioli Society has recently released a half-hour documentary videotape on the life and contributions of Luca Pacioli. Conceived as part of the celebration of the 500th anniversary of Pacioli's *Summa*, this videotape was shot in Italy using sites, locations, and language evocative of the highlights of Pacioli's career. Produced with partial funding from the AICPA by Drs. William Weis and David Tinius of Seattle University, the Pacioli documentary offers a visually stimulating and intellectually fresh view of one of the Renaissance's most important contributors, and in so doing illuminates the cultural and intellectual roots of the accounting profession. For additional information, contact the

Pacioli Society, in care of the Albers School of Business, Seattle University, Seattle, Washington 98122.

Light. To obtain a copy, call Dr. Light at (617) 495-3401.

## Teaching Notes

A recent Harvard University study suggests that small changes in teaching methods can lead to dramatic improvement in students' learning. For example, the research indicates that students do best in courses with frequent evaluative "checkpoints" (tests, quizzes, exams) and that they learn more by studying in small groups rather than alone. The report, a first summary of *The Harvard Assessment Seminars: Explorations with Student and Faculty About Teaching, Learning, and Student Life*, is available from the author of the study, Professor Richard

## Educators Practicum

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The Institute will act as clearinghouse for the *Practicum*, matching the names of interested organizations and educators. Participation is, of course, voluntary in all respects, and all arrangements between the parties will be made by those directly involved.

This program offers a unique opportunity for accounting educators to maintain involvement in the profession. For more information, including a brochure and registration card, please contact the Relations with Educators Division, (212) 575-6358.

# Accounting Education

(continued from front page)

education in relation to the faculty's need for an acceptable publication record to achieve promotion. The past 30 years has seen a dramatic increase in the emphasis placed on empirical and theoretical research



Harold Q. Langenderfer

research in the academic promotion and tenure process. This increased research emphasis has been at the expense of teaching and other scholarly activities, and thus has become a major concern to groups outside and inside the university system. Elements of the university infrastructure that may inhibit change relate to the promotion and tenure standards, attitudes about the role of professional education, and the extent of the need for a research image, to mention a few.

If we accept the premise that changes in accounting education are needed, the next question is, how do we cause these changes to take place. What are the catalysts for change? Clearly, the problem is complicated by the number of important stakeholders who will be affected by the changes. Key among these are the universities (administrators and faculty), the accounting profession (as represented by the AICPA,

NAA, FEI, AAA, NASBA, IIA, state societies, and state boards of accountancy), students (as represented by Beta Alpha Psi), and accrediting bodies (principally the AACSB). It is not clear that all of these stakeholders are convinced that changes are needed, or if they are needed, what they should be. Some of the issues that need to be resolved are:

- Do management accountants need more and different education than they have received previously? Should the education of management accountants be the same or different from the education of public accountants?
- Does the accreditation process have any significant impact on the mission of a university? If so, how does it impact and what should accounting organizations do to try to influence the standards and the effect they may have on influencing changes in accounting education?
- Does the CPA exam unduly influence the accounting curriculum as many believe? If so, how does one go about changing the state laws of 54 jurisdictions to help mitigate the impact of the CPA exam on the curriculum?

The Accounting Education Change Commission is charged with being the catalyst for change, but it cannot accomplish its mission without the support and help of most of the stakeholders listed above. How can that support be galvanized when fundamental issues such as those listed above have not

been resolved and/or accounting organizations are not in agreement as to the solutions?

At the present time, the Change Commission is addressing a variety of issues related to accounting education, with considerable emphasis on curriculum development and teaching methods. Additionally, it is concerned with the impact of the CPA exam on the curriculum, the effect of the accreditation process in encouraging change, and the development of faculty to implement changes in the classroom. The Change Commission can suggest and promote changes, but it cannot, by itself, cause the changes to happen. From the point of view of the AICPA Education Executive Committee, the accounting profession should take the lead in helping to "pave the way" for success in making the needed changes.

But who in the accounting profession should take the lead? The easy way out is to let the "other guy" do it, but the present thinking of the AICPA Education Executive Committee is that it is time for the AICPA to stand up and be counted. The history of accounting education for the past 50 years suggests that the accounting profession, broadly viewed, consciously did not involve itself with accounting education matters, and let

educational institutions run their own "show." It is now clear that the "show" has not been responsive to needed educational modifications to keep pace with the dynamic changes in the profession for such reasons as inertia, a bureaucratic infrastructure, a lack of communication between faculty and the profession, and a variety of other reasons. Therefore, the accounting profession can no longer leave accounting education to academics, just as society cannot leave war entirely to generals. On the basis of this type of thinking, the Education Executive Committee has decided that the AICPA, as the preeminent voice of the profession, should take the lead in supporting the objectives of the Accounting Education Change Commission in its efforts to identify change and marshal the appropriate forces to cause change to occur. Accordingly, the Committee has developed a position paper, which has been approved by the AICPA Board and is going to Council in October, containing a series of action plans consistent with the Change Commission's call for a redirected focus in higher education and placing renewed emphasis on teaching and curriculum and course development, (See related article on page 5).

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***The AICPA's Examinations Division is seeking CPAs and JDs to assist in grading the November 1990 Uniform CPA Examination. The grading period begins two to three weeks after the exam is given and continues for about six weeks. Graders must provide a minimum of three seven-hour days each week, excluding Sundays. All grading is done at the AICPA office in New York City. For additional information and an application, write to the AICPA Examinations Division, 1211 Avenue of the Americas, New York, NY 10036; or call (212) 575-3874.***

# Change Commission Urges Top Priority for Teaching in Higher Education

Meeting at the recent American Accounting Association Annual Meeting in Toronto, the Accounting Education Change Commission issued a strongly worded position statement calling for "a redirected focus for higher education—giving top priority to teaching and curriculum and course development." To support this position, the AECC goes on to suggest that the academic reward system be changed to reflect this priority. Noting that such a shift will "require major changes in the recruitment, development, and evaluation of faculty members," the Commission document states that any ensuing controversy will be secondary in importance to the "vital" need for an increased emphasis on teaching and curriculum development for accounting education.

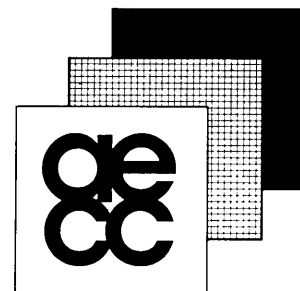
The document, which was released in final version on August 15, raises the Commission's concern that present reward structures in higher education do not treat teaching or curricular development activities with the same degree of importance as they do other faculty pursuits. The paper goes on to state that "the so-called 'publish or perish' standard for promotion and tenure has created an environment that gives short shrift to virtually all nonresearch aspects of the educational process." The AECC document calls for the development of an environment in which teaching and related activities, including curriculum design, course development, and

student interaction, are reviewed and rewarded in the promotion and tenure process.

Stating that its position places the AECC in agreement with many other organizations urging that teaching and curricular development be given priority, the Commission paper calls on universities to study the ways in which faculty and other resources are allocated. The document states that "we are experiencing dramatic change in this 'information age' and must adapt to the rapid pace in technology. Our ability to retain a competitive and viable society depends on our ability to educate. Accordingly, the importance of effective teaching and innovative curriculum and course development can not be overemphasized."

The Change Commission calls on major supporters of higher education to exercise influence in "motivating change by requiring that substantial resources be directed toward the support of teaching and curriculum and course development." The document closes by encouraging all those interested in the future of higher education to participate in a redefinition of priorities and the placement of a "renewed emphasis on teaching and curriculum and course development."

The AECC document has received the approval of the AAA, the FEI, and the AICPA.



## AICPA Awards Fifteen Doctoral Fellowships

The Institute's ongoing effort to encourage qualified persons to enter into and complete doctoral programs in accounting and to become accounting educators is partially expressed through its program of financial assistance to doctoral candidates in accounting. Now in its fifth year, this program provides grants of \$5,000 each to 15 candidates each year; the grants are renewable for an additional two years.

For the 1990 round, 86 applications were received, and the following 15 outstanding students were selected as grant recipients:

**Tammy J. Atwood, CPA;** University of Illinois  
**Mark S. Beasley, CPA;** Michigan State University

**Karen W. Braun, CPA;** University of Arizona

**Anthony H. Catanach Jr., CPA;** Arizona State University

**Paul M. Clikeman, CPA;** University of Wisconsin at Madison

**Leslie J. Dunlap, CPA;** University of Oklahoma

**Craig R. Ehlen, CPA;** Southern Illinois University

**Audrey A. Gramling, CPA;** University of Arizona

**Dana Hermanson, CPA;** University of Wisconsin at Madison

**Richard W. Houston, CPA;** Arizona State University

**Denise A. Mummert, CPA;** Georgia State University

**Catherine M. Schrand, CPA;** University of Chicago

**Kathleen A. Springer, CPA;** University of Missouri—Columbia

**Daniel L. Wolf, CPA;** Duke University

**Rebecca L. Wright, CPA;** Arizona State University

In addition, continued funding was provided for those students awarded grants last year who requested renewal.

The Accounting Educators Subcommittee also renamed this program the "AICPA Doctoral Fellowships Program," and changed the regulations governing applications to require that applicants possess the CPA certificate at the time of application. In addition, recipients are screened on the basis of past and present academic performance, professional accounting experience, and United States citizenship.

Additional information about the program and applications for next year's awards, which will be made in the spring of 1991, may be obtained from the AICPA's Relations with Educators Division. Applicants should note that the number of candidates has increased steadily each year, and a growing number have had two or more years of professional accounting experience prior to considering an academic career.

## CPA Exam (continued from front page)

Enterprises, will test candidates' knowledge of generally accepted accounting principles for business enterprises. The section on Accounting & Reporting—Taxation, Managerial, and Governmental and Not-for-Profit Organizations, will test candidates' knowledge of federal taxation, managerial accounting, and accounting for governmental and not-for-profit organizations. The Auditing section will test knowledge of generally accepted auditing standards and procedures and related topics. Finally, the Business Law

Section	Formats		
	4-Option Multiple Choice	Other Objective Answer Formats	Free Response
Auditing	50%—60%	20%—30%	20%—30%
Business Law & Professional Responsibilities	50%—60%	20%—30%	20%—30%
Accounting & Reporting — Taxation, Managerial, and Govt. and Not-for-Profit Orgs.	50%—60%	40%—50%	—
Financial Accounting & Reporting — Business Enterprises	50%—60%	20%—30%	20%—30%

### *New Sections of CPA Exam, Beginning May 1994*

and Professional Responsibility section will test candidates' knowledge of the legal implications of business transactions, particularly as related to accounting and auditing, and candidates' knowledge of the CPA's professional responsibilities to the public and the profession. In addition, writing skills will be assessed in selected parts of the examination. (See related article on page 2.)

Another major change allows candidates to use hand-held calculators for the Financial Accounting & Reporting and the Accounting & Reporting sections of the examination.

These changes have been approved by the Board of Examiners and endorsed by the AICPA Board of Directors; the NASBA Board of Directors as well as its CPA Examination Review Board have also approved. They will become effective with the May 1994 examination. The AICPA Board of Examiners is responsible for the preparation and advisory grading of the Uniform CPA Examination; boards of accountancy administer the examination and issue CPA certificates and licenses to individuals who meet their jurisdictions' requirements. All jurisdictions require candidates to pass the Uniform CPA Examination to obtain a certificate or license.

## Classroom Assessment

The movement to assess student learning continues to gain momentum, and many colleges are focusing on an approach called "classroom assessment." Classroom assessment techniques allow individual faculty members to evaluate their own teaching and their students' learning and to make adjustments based on what they discover. Some techniques for classroom assessment were developed by K. Patricia Cross, Professor of Higher Education at the University of California at Berkeley and director of the

Classroom Research Project. The process can be as simple as asking students "What is the muddiest thing you have heard so far today?" or assigning students to write a one-minute paper at the end of a class session discussing the most important thing they learned in class that day. The use of these and other techniques is spreading, and the Berkeley project has developed handbooks and sponsored workshops to teach faculty members how to do classroom research and assessment on their own. More information can be obtained from Dr. Cross at U.C. Berkeley.

## Accounting Careers Conference

The second annual AICPA/State Society Accounting Careers Conference was held on September 11 in Orlando, Florida. Highlights of the meeting included the premiere viewing of the Institute's newest recruiting video for college students, *A License to Succeed*, and the introduction of two new AICPA Model Programs: the Accounting Ties Program, and the National Honor Society Program.

The National Honor Society Recruiting Program targets high school national honor society members at high schools whose student body is largely in a college-prep program. The program relies on participation by college accounting majors (preferably Beta Alpha Psi members) and young CPAs. One or both of these individuals should be graduates of the targeted high school, and will therefore be able to establish the rapport to create an opportunity for a career presentation for honor society members. The relative youth of the presenters should encourage an informal atmosphere where professional career experience can be easily shared with students. The program is based on a model developed and tested in Ohio.

Accounting Ties is a one-on-one program involving a CPA member of the state society in which the targeted college or university exists, and an accounting major at that school. The program will promote the profession to the accounting student and improve his or her opportunity for success by providing increased job and career awareness, summer job assistance, preparation for interviews and career decisions, and help with academic problems. The program will also encourage talented future CPAs to thoroughly consider career opportunities available within the state. This program is based on a model developed and tested in Iowa.

Additional presentations were made by Accounting Education Change Commission member A. Marvin Strait, who spoke on the AECC's activities and the impact of those activities on the future of the accounting profession. Break-out sessions permitted state society representatives to discuss the new programs and to react to the videotape and the current AICPA research study on career selection patterns among high school and college students.

*Please let us know if you have any thoughts on items that you feel should (or should not) be included in this newsletter. For example, would a "technical update" section, listing recent pronouncements, be of use here, or would it be repetitive of information you regularly find elsewhere? Your opinion matters—please write or call the Relations with Educators Division at (212) 575-6358.*

# The Search for Publications of Interest: Two Books that Address Program Assessment

As America's colleges and universities begin the arduous task of self-study that will propel them through the necessary evolution into the types of institutions that will meet the changing needs of society and students in the next century, accounting education finds itself in the forefront. The substantial amount of effort and thinking that has gone into development and change in accounting education, beginning with the Bedford Committee Report and continuing through the ongoing work of the Accounting Education Change Commission, puts our field several steps ahead of others in the process.

Nonetheless, the process has just begun. The seminal work now underway on a number of campuses, including those which have received support from the Change Commission, will, in all likelihood, produce more questions than answers. As accounting faculties at colleges and universities begin to consider their own needs, issues of education research and program review will be among the first to be considered.

In their search for practical assistance in approaching this daunting task, members of accounting faculties might turn to two new books on the subject. The first of these, *Successful Program Review* (Jossey-Bass, 1990; 128 pp, \$20.95) provides practical information on all aspects of the program review process, from defining the specific roles and functions of faculty, administrators, support staff, and others in the review process, to evaluating the effectiveness of an existing program review procedure. The authors, Robert J. Barak and Barbara E. Breier, have produced an extremely concise and useful hands-on resource which offers step-by-step guidance for designing, implementing, and evaluating successful program reviews on any college or university campus. The key purposes, scope and benefits of different types of reviews are described, and the authors explain how each can be used for the best results. Sequential chapters in the book detail the critical stages and the development of a program review plan, from assessing the need for review to determining the review criteria and selecting the right approach; the authors then show how to establish the organizational climate which promotes successful program review through

gaining the support of decision makers and maintaining good communications.

*Successful Program Review* offers advice on such practical matters as appointing a review coordinator, hiring consultants, preparing program self-studies, and collecting and analyzing data to ensure a smooth and efficient implementation process. Further, it provides nuts-and-bolts information on how to report results, who should communicate them, and how the review outcomes can be utilized effectively.

The authors present examples of successful review techniques and reveal strategies to ensure that reviews truly benefit the institution and its constituents, including how to take action on review outcomes to improve a program, or how to merge program review with accreditation and assessment processes for better and more comprehensive use of data and resources.

Robert J. Barak is the Deputy Executive Director and Director of Academic Affairs and Research for the Iowa

Board of Regents. He has written numerous books and articles on program review, including *Program Review in Higher Education* (1982). Barbara E. Breier is Assistant to the Provost and is Director of Continuing Education and Evening Programs at Hardin-Simmons University in Abilene, Texas.

A more basic approach to planning and carrying out research on higher education is provided in *By Design* (Harvard

University Press, 1990; 242 pp, \$10.95). This well-written sourcebook for learning about research on colleges and universities is nontechnical in nature and broad in scope. The authors, Richard J. Light, Judith D. Singer, and John B. Willett, believe that careful design of research on college effectiveness is the single most important step toward producing useful and valid findings. Building on that premise, *By Design* is a succinct textbook of modern research methods that will be of significant use to individuals undertaking a study of program effectiveness.

The first chapter launches the book with a series of questions: "Is your college doing a good job of teaching undergraduates to think critically? Do your students write

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Feature	Consultant-Oriented	Survey-Oriented	Data-Oriented	Self-Study	Combination
Purpose	Summative or formative	Summative or formative	Usually summative	Usually formative	Summative
Primary persons	Consultants	Institutional research person	Institutional research person	Program faculty	Review committee or administrator
Typical methods	Expert opinions of consultants	Survey instruments	Data collection and analysis	Self-study	Survey consultants, data analysis, self-study
Typical questions	What is consultant's opinion of the program?	What are student, faculty, alumni, employees', others' opinions of the program?	What do the data indicate about the effectiveness and efficiency of the program?	What do we want to know about ourselves and our program?	All of the other questions
Cost	High	Low-medium	Medium-high	Low	Medium-high
Resource requirements	Low	Medium	Medium-high	Low	Medium-high
Design considerations	Requires careful selection and instructions for consultants	Requires careful development, distribution, and analysis of surveys	Requires careful development of data elements, indicators, and analysis	Requires careful design of self-study, contact, and analysis of results	All of the considerations

*Successful Program Review: Five Common Approaches to Program Review*



## The Search

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clear and gracious prose? Which professors are the most effective teachers? What do they do that makes them so effective? Could others become more effective by emulating them? Are students integrating modern technology into the way they work and the way they learn? Do students who use computers learn more than those who do not?"

This type of question clearly is not new, but the questions do represent the types of inquiries being made by colleagues, administrators, students, legislators, parents, and even the profession. For this and myriad other reasons, the research being initiated today must develop results which can be used to strengthen educational quality. *By Design* offers an approach to research based on a collaborative and cooperative paradigm. Written in the format of a discussion with colleagues, the book is designed to guide researchers toward an effective plan. Using more than 50 examples, the authors present a step-by-step approach toward designing, implementing, and interpreting research on program effectiveness.

Richard J. Light is Professor, Graduate School of Education and Kennedy School of Government, Harvard University; and coauthor of *Summing Up: The Science of Reviewing Research*. Judith D. Singer and John B. Willett are Associate Professors, Graduate School of Education, Harvard University.

Together, these two volumes provide an excellent basis for beginning the process of review on your campus. By defining the important areas of focus, and helping to eliminate distracting ones, your reading of these books will help you to clarify your own thinking on the subject. Finally, you will find that the enthusiasm of these authors for the process of review and the implementation of change is contagious: You will become all the more anxious to study and constantly improve your courses and programs.

## Verbal Skills Testing

(continued from page 2)

The committee selected Model B (separate content and verbal skills scores) as the most appropriate, based on its belief that the separate scoring approach would provide a greater incentive for CPA candidates to improve their verbal skills.

### Should verbal skills assessment be a prerequisite for career licensure?

The special committee surveyed several professional examinations and the licensure requirements in several states to determine if these professions assess verbal skills as part of their licensure processes and if so, which methods are used. Four of the eight states surveyed do assess verbal skills on supplemental examinations developed by the state bar association for licensure in the law profession. The Colorado model was deemed to be the most appropriate; that state administers a performance test to present candidates with issues resembling those encountered in practice. The Colorado performance test assesses legal analysis, fact analysis, awareness of professional responsibilities, problem solving, research skills and writing skills. The committee proposed adoption of a similar approach as the most appropriate method for assessing verbal skills among accounting candidates.

In addition to these findings, the special committee made the following six recommendations:

1. The Board of Examiners should grade selected free response/essay questions on the Uniform CPA Examination for both technical knowledge and verbal skills.
2. The separate verbal skills grade should not be reported to boards of accountancy or candidates. Only the total score on each question should be reported.
3. Sufficient points should be assigned for verbal skills to influence candidates to consider them an important aspect of the final score.

4. The Board of Examiners should evaluate and publicize the effects of verbal skills assessment on examination performance.
5. Boards of accountancy should review their statutes, rules, and regulations to determine whether they allow for a requirement to assess verbal skills.
6. In addition to assessing verbal skills on the CPA exam, the AICPA Education Executive Committee should study the feasibility of developing a testing program similar to that proposed in Model D (a separate exam to be used by colleges, universities, and/or employers).

Copies of the special committee's report, including appendices summarizing models for assessing the CPA verbal skills, performance testing in Colorado, and a survey of professional state licensing examinations are available in limited quantity from the Institute's Relations with Educators Division.

## Education (continued from page 4)

Among the action plans are: (1) encouraging other organizations to take positive positions in favor of change, (2) providing more support for teaching-oriented activities, (3) working with the AACSB to develop supportive accreditation standards, (4) developing outreach programs to establish channels of communication with university presidents, provosts, and business school deans, (5) encouraging more networking between and among accounting educators and practitioners, and (6) encouraging universities and accrediting agencies to put some emphasis on pedagogical techniques in doctoral programs.

The Education Executive Committee urges readers to actively support not only the work of the AAA Accounting Education Change Commission but also the thrusts of the AICPA in its efforts to help implement needed changes in accounting education.