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ABSTRACT

For many students, required courses outside of their major represent necessary evils. At Salt Lake Community College (SLCC) in Utah, students majoring in finance and credit, management, and marketing are required to take accounting classes. To motivate these students, the Accounting Department has developed pedagogical techniques that emphasize the relevance and applicability of accounting classes to the non-accounting majors. One of the instructors' tasks is to break the stereotype of accountants as "bean counters," pointing to the communications skills, interpersonal skills, and organizational knowledge necessary for effective accounting work. When discussing a topic that is particularly relevant to a non-major student, instructors should ask them to relate its importance to their field. For example, the gross profit method of estimating ending inventory has particular relevance to marketing majors. Also, the skills and knowledge needed to be successful in accounting and related professions should be integrated into the curriculum. An interdisciplinary skill such as writing should not be taught, but rather used in writing assignments that demonstrate the work place relevance of the skill. For example, student journals require the use of informal writing skills, a knowledge of current events, and an acceptance of responsibility. Appendixes describe three interdisciplinary projects used by SLCC's accounting faculty, including Journal Entries; an Internal Control Case Study; and Group Presentations. (PAA)

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Interdisciplinary Courses: Motivating Students to Understand



Their Relevance and Applicability

DAVID L. ROBERTS

with grateful appreciation to the Accounting Faculty for their
support and contribution

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**INTERDISCIPLINARY COURSES: MOTIVATING STUDENTS TO
UNDERSTAND THEIR RELEVANCE AND APPLICABILITY**

**Presented by:
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**with grateful appreciation to the Accounting Faculty
for their support and contributions**

TABLE OF CONTENTS

Abstract	1
Summary	1
Outline of Presentation	
I. Background information	2
II. Users of accounting information	4
III. Models of successfully taught interdisciplinary subjects	4
IV. Motivating students to understand the relevance and importance of interdisciplinary subjects	5
V. Examples of successful interdisciplinary projects used by SLCC's Accounting Department	7
VI. Conclusion	8
Sample interdisciplinary projects	
"Journal Entries"	10
Internal Control Case Study	13
Group Presentation	16
Bibliography	22

INTERDISCIPLINARY COURSES: MOTIVATING STUDENTS TO UNDERSTAND THEIR RELEVANCE AND APPLICABILITY

Abstract:

Most management and marketing majors are required to take accounting courses; chemistry majors have biology to wrestle with; and all majors are required to take some writing classes. While we as educators understand the need for an interdisciplinary education, students often come to these classes with an "attitude".

Perhaps the "attitude" is our fault as educators. All too often we teach a course without emphasizing the applicability of the subject in the workplace. To the student these classes become necessary evils. Students are becoming educational consumers: with more and more demand on their time and energy, students will only contribute to a class in proportion to their perception of what they will get out of it.

The Accounting Department at Salt Lake Community College is aware of this problem and has sought pedagogical techniques to motivate the non-accounting major. While still in their infancy, many of these ideas are beginning to bear fruit. My presentation will share these ideas, as applied to the accounting principles and managerial accounting courses. I will discuss the use of group projects, outside reading, case studies, writing across the curriculum, current events and the emphasis of certain topics as a way of motivating students.

The application of these ideas is not limited to accounting, but can be adopted for use in interdisciplinary courses of most majors.

Summary:

Students often ask why they are required to take classes outside their major. This presentation explores some of the techniques used by our accounting department to emphasize the relevance and applicability of interdisciplinary classes in the work environment. In practice, these techniques would benefit other disciplines as well.

Outline of Presentation

i. Background Information

- A. Accounting is not an end in itself. It is an information system that measures, processes, and communicates financial information about an identifiable economic entity. This information allows users to make reasoned choices among alternative uses of scarce resources in the conduct of business and economic activities. (Paraphrased from Statement of Accounting Concepts No.1, Financial Accounting Standards Board, 1978.)
- B. In order for accounting students to successfully compete in the job market they must possess the following skills in addition to accounting specific knowledge and skills:
1. Communication skills "to present and defend their views through formal and informal, written and oral, presentation. . . . Practitioners must be able to listen effectively to gain information and understand opposing points of view."
(Paraphrased from Perspectives on Education: Capabilities for Success in the Accounting Profession, by the Chief Executives of the eight largest Public Accounting Firms, 1989.)

Outline of Presentation (continued)

2. **Intellectual skills** including the ability "to solve diverse and unstructured problems in unfamiliar settings . . . and anticipate problems. This requires a understanding of the determining forces in a given situation and the ability to predict their effects." (Ibid.)

3. **Interpersonal skills** are required to "influence others; organize and delegate tasks; motivate and develop other people; and withstand and resolve conflict." (Ibid.)

4. **Organizational and business knowledge** including an "understanding of the economic, social, cultural and psychological forces that affect organizations." Also required is an understanding "of the current and future roles of information technologies in . . . organizations." (Ibid.)

5. **A desire to continue one's education** in order to keep abreast of changes in technology, social and political environments, and professional standards.

Outline of Presentation (continued)

6. **Professional orientation including an understanding of the ethics of the profession and the ability to make value based judgements.**
"They should be prepared to address issues with integrity, objectivity, competence and concern for the public interest." (Objectives of Education for Accountants, Position Paper Number One, Accounting Education Change Commission, 1990.)

II. **Conversely, users of accounting information must be able to interpret, synthesis, and request needed and useful information.**

A. **In our college these users would include:**

1. **CIS majors**
2. **Finance and Credit majors**
3. **Management majors**
4. **Marketing majors**

B. **In fact, most students in the Principle of Accounting Courses (Acct 101 and 102) are NOT Accounting majors.**

III. **Models of successfully taught subjects that require a interdisciplinary environment:**

- A. **Medicine (clinical environment)**
- B. **Law (Mute Courts, libraries which provide examples of practice methods and results).**
- C. **Team Sports**

Outline of Presentation (continued)

- IV. How to motivate students to understand the relevance and applicability of interdisciplinary subjects.**
- A. Break the stereotype of the activity**
- 1. While some accountants are relegated to the ranks of "bean counters", the profession is rapidly changing. Refer to the skills necessary for success in the accounting profession.**
- B. When discussing a topic that is particularly relevant to a "non-major", ask the non-major students to relate its importance.**
- 1. Use of the "gross profit method of estimating ending inventory or cost of goods sold" has particular relevance to Marketing majors.**
 - 2. Internal control issues are important to Management majors.**
 - 3. An understanding of accounts receivable and the accounts receivable subsidiary ledgers is a must for Finance and Credit majors, as is the concept of cash management.**
 - 4. The accounting cycle is bread and butter to CIS majors.**

Outline of Presentation (continued)

- C. Skills and knowledge comprising the needed capabilities for success in the profession must be integrated into the curriculum.
1. ". . . if students are to learn to write well, written assignments must be an important, accepted and natural part of most or all courses. To relegate writing to a single course implies to students that the skill will not be useful throughout their careers and does not require continuing attention". (Perspectives on Education: Capabilities for Success in the Accounting Profession, by the Chief Executives of the eight largest Public Accounting Firms, 1989.)
 2. The skills and knowledge comprising the needed capabilities for success in the profession do not need to be taught—they need to be used or demonstrated.
 - a. Students need to know that the instructor believes that assignments are relevant. Explain to students why an assignment is structured the way it is.
 - b. If your profession values the use of technology, use technology.

Outline of Presentation (continued)

3. **"Knowledge of historical and contemporary events affecting the profession is essential to effective teaching. It allows teachers to make lessons more relevant and to lend a real-world perspective to their classrooms. Faculty should therefore have current knowledge of the profession and its environment. Incentives should motivate faculty to be knowledgeable about and involved in the current professional accounting environment".**
(Objectives of Education for Accountants, Position Paper Number One, Accounting Education Change Commission, 1990.)

V. Examples of successful interdisciplinary projects used by SLCC's Accounting Faculty in the Principles of Accounting Courses:

- A. **"Journal Entries", a project requiring the use of informal writing skills, a knowledge of current events, and acceptance of responsibility.**
- B. **"Bike, Board and Blade Company" Internal Control Case Study requires the use of formal writing skills, unstructured problem solving, and (if peer review is required) interpersonal communication skills.**

Outline of Presentation (continued)

- C. Group Presentations (where the students teach small segments of the course) is a project requiring oral and interpersonal communication skills, knowledge of technology, knowledge of organizations and business, and unstructured problem solving.

VI. Conclusion

- A. Students are "educational consumers" and will contribute to a class only in proportion to their perception of the benefits to be derived. Interdisciplinary courses often fall victim to this attitude.
- B. This attitude may be our fault as educators. We need to emphasize in the classroom those skills that are important in the workplace—many of these skills are interdisciplinary in nature.

Outline of Presentation (continued)

- C. We don't need to teach the interdisciplinary skills, we only need to reinforce their importance. Let the English Department teach writing, but use writing if it is a necessary skill for your trade or profession.
1. Discuss the relevance of your topic to related fields; ask for student involvement in the discussion.
 2. Conversely, discuss other fields relevance to your topics and the relationship of their area of expertise to yours.
 3. Don't try to do everything in every class; there are ample opportunities to provide students with an excellent education.
- D. Students are not expected to emerge from their post-secondary education as professionals, but with the skills to become professionals.

"JOURNAL ENTRIES"

•
and

"SYLLABUS/RESPONSIBILITY ASSIGNMENT"

Student Projects used by Paige Paulsen, MAcc, CPA

Skills involved include informal writing, knowledge of current events and accepting responsibility.

ACCOUNTING 102 JOURNAL ENTRIES - SPRING 1993

- (1) 3/30/92 Syllabus, small group assignment. (See next page).
- (2) 4/9/93 WSJ 4/7/93 "As IBM's Woes Grew, It's Accounting Tactics Got Less Conservative." Do you think IBM is on the up-and-up? Response entry?
- (3) 4/16/93 Ophelia Syndrome article. Response entry.
- (4) 4/23/93 WSJ 4/23/93 Select any business related article that interests you and comment on it. This is NOT to be a summary. It's your thoughts and feelings.
- (5) 4/30/93 WSJ 4/27/93 p. B1 "Trophy Transcript Hunters..." and 4/28/93 p. B1 "Deloitte Wants More Women...". A response entry to both of these articles.

**SYLLABUS/RESPONSIBILITY
ASSIGNMENT**

- (1) Please read your syllabus and review your text. When you have done so, write a paragraph or two describing your expectations for the class, given what you know about yourself as a learner. Please make me aware of any special needs that you have (i.e necessary absences, vision or hearing problems, etc.)

- (2) Describe any concerns which you had as you read the syllabus, as well as any assignment or area of study which you look forward to.

- (3) List three questions about the class which you would like to have answered.

- (4) Finally, list at least three responsibilities you see me having in regards to you and the class and at least three responsibilities to me and the class you are willing to assume.

INTERNAL CONTROL CASE STUDY

Student Project created by Paige Paulsen, MAcc, CPA

Skills involved include formal writing, knowledge of organizations and business, and interpersonal communication (if a peer review of papers is required).

ACCOUNTING 101
INTERNAL CONTROL CASE STUDY OF
BIKE, BOARD & BLADE COMPANY

BIKE, BOARD & BLADE COMPANY sells bicycles, snowboards, skateboards, and rollerblades to any kid across the country who will buy them. They have an outrageous marketing department that has managed to increase sales from \$100 to \$100 million over the past ten years. Peter Piper, the owner, has really tried hard to keep proper control of the company records and finances; but the truth is, he would much rather go blading than sit down with the auditors to discuss proper internal controls for his company. Peter is an honest, granola eating guy who trusts everyone he meets. That is precisely why he hired Pippi Longstocking to be his purchasing department manager. Pippi is a naturalist from the word go. She buys all her clothes at second-hand stores except for her Birkinstocks and eats bran muffins made with wheat grass almost every day. He feels that with Pippi in charge of purchases he will never get ripped off. He is counting on her to keep the purchasing procedures in pace with the incredible sales growth the company is experiencing.

Peter has hired you, a respected and expensive CPA, to conduct an outside audit of his company so that he can assure his creditors that everything is in order in his company and that **BIKE, BOARD & BLADE** is really making the amount of money they say they are. As you examine the record keeping procedures of the company you make the following outline of exactly what happens each time an item is purchased:

- (1) When a plant supervisor or department head needs raw materials, plant assets, or supplies, he or she telephones Pippi.
- (2) Pippi prepares two copies of the purchase order. She keeps one for her files and sends the other copy to the company selling the goods.
- (3) When the seller's invoice is received, it is sent directly to Pippi.
- (4) When the goods arrive on the loading dock, Al Coholic, head of the receiving department, supervises the counting and inspection of the items. Al prepares one copy of the receiving report and sends it to Pippi.
- (5) Pippi attaches the receiving report and the retained copy of the purchase order to the invoice. If all is in order, the invoice is stamped "Pay This or Die" and signed by Pippi.
- (6) The invoice and its supporting documents are then sent to the accounting department to be recorded and filed until due.
- (7) On its due date, the invoice and its supporting documents are sent to Oliver Clotheson, the company treasurer, who prepares a check and mails it out.
- (8) The number of the paying check is entered on the invoice and the invoice is sent to the accounting department for an entry to record its payment.

You are to prepare a formal report for Peter addressing the following questions:

- * If someone wanted to rip off Peter by instituting the payment of fictitious invoices by the company, would the procedures of **BIKE, BOARD & BLADE** allow it?
- * If so, who is most likely to cook up the scheme and carry it out? (Hint: It couldn't possibly be Mrs. Peacock with the lead pipe in the kitchen because she is retired.) What would that person have to do to receive payment of a fake invoice?
- * Should any changes be made in the company's purchasing procedures? If so, what and why?

Your report should be professional in appearance and content and worthy of the \$5,000 fee you are charging Peter for this engagement.

GROUP PRESENTATIONS
(including Group Rating Form
and notes about avoiding some typical problems).

Group project created by David L. Roberts, MPrA, CPA

Skills involved include interpersonal and oral communication skills, knowledge of technology, and unstructured problem solving.

(A recent handout created by Steven Underwood and Gregory West, two of my students, for their group presentation is also included.)

ACCOUNTING 102 GROUP PRESENTATIONS

I have listed below the class presentation topics and presentation dates for this quarter. The topic you are assigned and the group you will work with is listed below.

Presentations should not be longer than 20 minutes in length. You are encouraged to be creative in preparing to teach the class your assigned topic. I will need to talk to a representative of your group one week prior to the presentation to review the outline of your presentation. I will also be happy to meet with your group, as invited, to discuss content, available resources, appropriate exercises, etc.

The presentations will be graded on preparation, content, visual aides/handouts (as applicable), response to questions and delivery. The presentation grade will be distributed among group members based on the relative contribution of each member as determined by the group.

**Group 1 Ordinary and Extraordinary Repairs; Betterments; Revenue and Capital Expenditures;
Pages 473-475 Presentation Date: April 16**

**John Bell
Sidney Garrett
Steven Riggs**

**Group 2 Short-Term Notes Payable (including End of Period Adjustments)
Pages 506-510 Presentation Date: April 27**

**Cathy Cramer
Tory Hawes
Tyler Tribe**

**Group 3 Authorization and Issuance of Stock; Par Value and Minimum Legal Capital; No Par
Stock (Skip section on Stock Premiums and Discounts)
Pages 633-637 Presentation Date: May 13**

**Suzanne Eyre
Steven Underwood
Gregory West**

**Group 4 Earnings Per Share
Pages 679-681 Presentation Date: May 27**

**Aaron Fitch
Todd Palmer
Jane Woodruff**

GROUP RATING FORM

Group no. _____

Evaluate the contribution of each group member. In doing so, consider the following:

- This group member:
- * worked to the best of the member's abilities.
 - * was conscientious and dependable.
 - * was an **ACTIVE** participant in the group process.
 - * contributed his/her fair share.
 - * completed his/her assigned part.

Using a range of 1 (poor) to 10 (excellent), provide a score for each participant.

	Name	Score	Comments
Self	_____	_____	_____
Other group members	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

Please critique the group experience.
What did you learn? How could the experience be improved?

**AVOIDING THE MISTAKES I MADE
GROUP PROJECTS FOR PRINCIPLES OF ACCOUNTING CLASSES**

1. Handout the group rating form with the group project assignment. This will let the students know what is expected.
2. Make sure the groups understand that they are teaching the assigned subjects. Don't reteach. Doing so sends the message to subsequent groups that mediocracy is okay.
3. Take extra time with the first couple of groups to ensure success and set the tone for the rest of the class.
4. Allow creativity and flexibility. I tell my students that the presentation should take on their personalities. Some groups have one presenter, the rest of the group prepares outlines, visual aides or assists with the blackboard. If the group agrees, each of these tasks are deemed to be equal in terms of participation. Don't force the timid into uncomfortable situations.
5. Be insistent that groups meet with you briefly before their presentations to make sure they are headed in the right direction. Offer visual aides or suggest exercises that might make the task a little easier for them.
6. Three to four people are a group. More than four is a party.
7. Challenge the students presenting the project to observe the non-verbal communication and attitudes of the students in the class. Make them aware of how difficult it can be to teach when there is little response from other students. (This really helps in terms of improving overall class participation in your daily class activities.)
8. Require comments on the group rating form.
9. Emphasize that interpersonal communication skills are a part of the work environment. Accountants must be able to communicate how many beans they counted, why they counted them, the methods they used, the significance of the results, and suggestions to improve the next count to others. These presentations are building workplace skills and may be one of the most practical aspects of the course. *Help break down the stereotypical view of the accounting profession.*

Authorization & Issuance of Stock

SALE OF STOCK FOR CASH:

Jan 1	Cash	\$750,000.00	
	Common Stock		\$750,000.00
	Sold at par value and issued 15,000 shares of \$50.00 par value common stock.		

EXCHANGING STOCK FOR NON-CASH ASSET:

MATERIAL ASSETS

Feb 1	Machinery	\$ 70,000.00	
	Buildings	\$ 95,000.00	
	Land	\$ 10,000.00	
	Long-term Notes Payable		\$ 65,000.00
	Common Stock		\$110,000.00
	Exchanged 3,500 shares at \$50.00 par value common stock for machinery, buildings, land, and assumption of note payable.		

IMMATERIAL ASSETS

Mar 1	Organization Costs	\$ 5,500.00	
	Common Stock		\$ 5,500.00
	Gave promoters 110 shares of \$50.00 par value common stock in exchange for services in organizing the corporation.		

PAR VALUE: An arbitrary value placed on a share of stock at the time the stock is authorized.

Minimum legal capital: An amount as defined by state law, that stock holders must invest in a corporation or be contingently liable to its creditors.

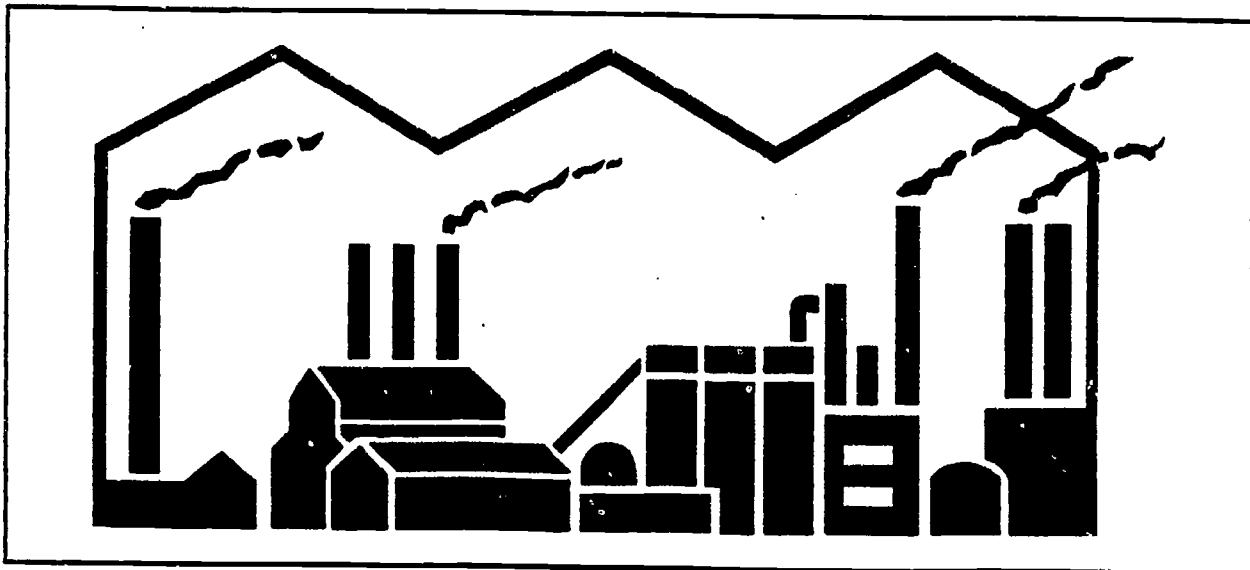
Example: Issue 100 shares at \$50.00.
 Minimum legal capital = \$5,000.00

No-Par Stocks: A class of stock that does not have an arbitrary (par) value placed on the stock at the time the stock is first authorized.

July 23	Cash	\$ 89,000.00	
	No-Par Common Stock		\$ 89,000.00
	Sold and Issued 1000 shares of no-par common stock at \$89.00 per share.		

Stated value: An amount established by a corporations board of directors that is credited to the no-par stock account at the time the stock is issued.

July 23	Cash	\$ 89,000.00	
	No-Par Common Stock		\$ 50,000.00
	Contributed capital in excess of stated value no-par common stock		\$ 39,000.00
	Issued 1000 shares of no-par common stock \$50.00 stated value at \$89.00 per share.		



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