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GENIUS EDUCATION METHODOLOGY (GEM) AGAINST GANGS

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ABSTRACT

"Gangs threaten our society, from city streets to suburban neighborhoods and beyond. They bring a culture of violence and drugs…" Attorney General Michael B. Mukasey (2008)

This presentation is a response to the problem stated for the society and reiterated numerous times in media. The numbers are alarming.

- *24,500 different gangs in US; 772,500 teens and young adults were members*
- *Reason for joining: excitement, prestige, protection, a chance to make money, or a sense of belonging*
- *Gangs linked with serious crime in elementary and secondary schools*

Challenges to education are obvious also in the ratings.

- *75% of students receive high school diplomas (rank 18 of 36 in world)*
- *TIMSS rankings show that the US students rank 11th in Science and 9th in Math*

Genius Education Methodology labeled "the GEM of Education" by global media can win or help significantly in the fight against gangs and gang spread. The methodology has well-documented and proven results in education from individual level to the level of the country, like Singapore (the world leader in Math and Science Education). Now, the Genius Education Methodology is being applied for this specific purpose – gangs, the tragedy for many. This presentation will throw some light on the process of introducing it to cities and school districts.

PIONEERING A RURAL HOSPITALITY RESEARCH CENTER: EXAMINING BEST PRACTICES AND STAKEHOLDER PERCEPTIONS

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ABSTRACT

This exploratory research provided an analysis of hospitality research centers throughout the United States. The study documents the experiences and insights of universities that host existing hospitality research centers, with a concentrated focus on the characteristics of those that serve a rural audience. The successes of these centers are highlighted for potential implementation of a proposed hospitality research center at a university based in southern Utah. Website content analyses and telephone interviews were performed with directors from universities that host hospitality research centers. Focus groups were conducted with hospitality stakeholders from the southern Utah area. The information received in these focus groups served as the basis for the development of an on-line survey with the intent to reach a more generalized sample, and to allow for statistical analysis of stakeholders' perceptions of the development of a rural hospitality research center.

INTRODUCTION & LITERATURE REVIEW

In conducting a literature review on hospitality research centers, it was determined that there was very little literature dedicated to the formation of a center. There were many articles, however, that focused on how to manage and operate an established center. Of particular importance to this study was Geiger's work on research centers and how they have advanced research at universities throughout the United States since World War II. During times when funding for research is limited and when many universities avoid organizing centers, Geiger (1990) suggests that there are still many benefits to be derived from the creation of a research center [4].

Stahler and Tash (1994) wrote about the issues research centers can create for universities that host such organizations. Although centers are not easy to run, the benefits a research university receives from having a center highly outweigh the costs associated with it. Therefore, they strongly encourage the creation of additional research centers [12].

Bozeman and Boardman (2003) discuss the issue of funding as a major issue research centers face when trying to become established. They state government funding has started to give less money to specific individual research projects and has started to redistribute money more towards funding research centers. State governments are doing this because of the extremely successful research that has come from university run research centers [1].

Following the literature review, a content analysis was performed on websites of universities that currently host hospitality research centers [2][3][7][8][10][11]. All of the schools selected have well established hospitality research centers with websites that provided a great deal of information about the missions of and the services offered by such centers.

After understanding how many of the leading hospitality schools operate their research centers, it was important to focus on hospitality research centers which specifically serve rural areas. Therefore, in order to better understand these types of centers, the websites of schools that provide research services to rural regions were carefully reviewed [5][6][9]. Telephone interviews were conducted with directors from the respective hospitality research centers. The combination of website content analyses and telephone interviews led to many insights about how a rural research center is different from other types of centers, and thus proved to be very helpful in furthering research for this study.

METHODOLOGY

This research was directed by two objectives. The first was to generate a comprehensive list of hospitality research centers and to perform a content analysis on the respective centers. The second was to gather information regarding stakeholders' perceptions of the development of a rural hospitality research center in Southern Utah.

The second phase of the study included both focus group research and an on-line survey instrument. Guiding this phase of the study were the following four research questions:

R1: What is the Value of Having a Hospitality Research Center?

R2: What are the Services that Should be Provided by a Hospitality Research Center?

R3: What are the Incentives Needed to Enhance the Willingness of Stakeholders to Participate in the Efforts of the Hospitality Research Center?

R4: What is the Best Model to Develop a Hospitality Research Center in a Rural Area?

The knowledge attained from the content analysis performed on existing hospitality research centers and structured telephone interviews with the respective managers, provided a foundation for the development of a focus group discussion guide. Results from the focus group research were used to create an on-line survey questionnaire. The primary objectives of the focus groups and on-line survey instrument were to gain the stakeholders' perceptions of the proposed hospitality research center's (a) potential effectiveness, (b) preferred traits and services, and (c) overall interest in a hospitality research center.

CONCLUSIONS AND IMPLICATIONS

Data gathered through the website content analyses and management interviews provided many similar and valuable suggestions offered by universities with existing hospitality or rural research centers. Findings indicate that focusing predominantly on the stakeholders of the center, with concentrated efforts on the faculty researchers, would be of utmost importance in the establishment and maintenance of the center. Providing faculty with adequate time for research through course release time was considered an important characteristic of faculty participation. The assurance of base funding was found to be essential when establishing and maintaining a research center. It was also suggested that a research center should start slow and grow according to the demand for research and the capability of faculty to complete that desired research. Another important point that arose due to the rural nature of the area, in which the research center will service, was the inclusion of the on-line capability the center should have in order to be able to report research and communicate with the center's stakeholders.

Based on the results of Levene's test for equality of variances, the quantitative data attained through the on-line surveys supported the opinions of focus group participants and other universities' responses to what a hospitality research center should be. This consistency throughout the interviews with the other universities, focus group participants, and on-line survey participants was important when determining what perceptions stakeholders' possess of the development of a rural hospitality research center in Southern Utah. From these stakeholders' perceptions and suggestions for the proposed hospitality research center, it was easy to determine what services were wanted and what was willing to be offered. These services included the following: visitor profile, customer service training, destination marketing assistance, and competitive and market analysis; thus leading to the primary focus when establishing the research center. Additional services may be offered in the future of the rural hospitality research center, but further studies will need to be conducted to determine the necessity prior to the expansion process.

The development of a rural hospitality research center offers added benefits to the university, students, alumni, faculty, and the hospitality industry. Such implications can be manifested through (a) undergraduate and graduate research opportunities; (b) service-learning, by bridging the gap between academia and industry; (c) alumni support; (d) faculty currency and expertise in content area; and (e) hospitality industry partnerships.

Despite the limitations of exploratory research, we believe our research advances the understanding of the factors that influence the development of a rural hospitality research center. Further, we believe this topic is academic and industry relevant and that increased understanding of the concept is an important step toward the generation of related research.

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TEACHING STRATEGY AND SKEPTICISM: A CAPSTONE APPROACH

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ABSTRACT

Dynamic business environments place a premium on critical thinking and problem-solving skills, which in turn makes teaching these skills a priority for business degree programs. This paper describes a pedagogical approach for combining conceptual and applied learning in a capstone strategic management course. This approach relies on a skeptical, "show me the numbers" technique for evaluating the utility of strategic concepts. Using Krathwohl's (2002) revision of Bloom's (1956) taxonomy of educational objectives as a design framework, the authors describe a robust business analysis model that engages students in constructive research emphasizing higher order Bloom objectives, critical thinking, and problem-based learning.

PREDICTORS OF CRITICAL THINKING SKILLS: STUDIES OF INTRODUCTORY ACCOUNTING COURSES

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ABSTRACT

Educators recognize the importance of critical thinking. Students discover that studying topics such as business requires a strategy more extensive than rote memory. Using the California Critical Thinking Skills Test (CCTST), this research uses the hypothesis that the total critical thinking score and its components such as inductive reasoning, deductive reasoning, evaluation, analysis, and inference are affected by college classification, high school GPA, high school rank, SAT verbal scores, SAT mathematical scores, gender, race and major.

ACCOUNTING FOR A SIMULATED INVESTMENT PORTFOLIO: ACTIVE LEARNING PEDAGOGY IN INTERMEDIATE ACCOUNTING

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ABSTRACT

An Active Learning Project was assigned to students in an Intermediate Accounting class at a southeastern, regional university during the fall semesters of 2007 and 2008. The students were asked to simulate an investment of $450,000 in three portfolios: stocks classified as "Available-for-Sale Securities", stocks classified as "Trading Securities", and bonds classified as "Available-for-Sale Securities". The investment was to be divided fairly equally, $150,000, between the three portfolios. During the three month duration of the project, each student was required to document the simulated purchase and sales transactions for securities they selected as well as the subsequent accounting treatment of the transactions. The students were also required to document the accounting treatment for the adjustment of their portfolios to fair value at the end of month one and month two. Based on the projects submitted and student feedback, this project was determined to be a valuable learning activity. It provided the students practical experience in collecting and reporting relevant accounting transactions and in applying textbook material to real-world situations based on their simulated portfolios.

THE VIRTUAL WORLD: AN ENVIRONMENT FOR UNDERGRADUATE LEARNING

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ABSTRACT

Virtual worlds, an emergent facet of the Internet, are seeing incredible worldwide participation and growth. Of interest to educators is the applicability of this new technology as a learning tool, given the undergraduate popularity of electronic social sites. As a result, this two-semester study was untaken to empirically examine undergraduate participation and interest in virtual worlds as compared to electronic social networking. Findings reveal that with regard to students, virtual worlds are in their infancy. While nearly all students visit social sites, only two percent of students participated in virtual worlds and only four percent indicated that virtual worlds were at least somewhat important to him/her. In terms of gender, females and males indicate similar levels of participation and social activity but dissimilar degree of importance. Most importantly, based on the high degree of undergraduate social site participation, business applicability of virtual worlds, and playful interactivity of virtual worlds, the study suggests that there is tremendous potential for successfully incorporating virtual worlds into education.

EQUINE BUSINESS MANAGEMENT MODEL CURRICULUM

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ABSTRACT

Equine management as a business discipline is a specialty area of business that supports a multibillion-dollar industry. There are only a handful of equine programs that reside in accredited schools of business despite the need for qualified equine business managers. This paper provides a model for an equine program in a business school.

INTRODUCTION

Equine business employers are increasingly looking for people with equine business credentials to fulfill their job requirements. There is a need for trained business professionals with specific knowledge of the horse industry to manage the numerous equine businesses. The domestic and international equine markets require an understanding of global business practices relevant to the equine industry.

According to a report to Congress commissioned by the American Horse Council, the national body advising Congress on equine matters, the equine industry nationally contributes $39 billion dollars annually to the economy and sustains approximately 1.4 million full-time equivalent jobs. The industry is maturing with international operations with opportunities for the future. These opportunities require well-informed business managers with business skills and specific knowledge of this industry.

Other countries have better-developed educational systems for equine professionals and if this country wishes to remain, competitive higher education must provide these programs and produce qualified equine business managers. Simply knowing how to care for the horse is not adequate in a global marketplace. The equine industry looks to the higher education system to provide the business professionals that will serve these businesses.

CURRICULUM THEORY

Curriculum theory affects the curriculum delivery, the content, and what students will learn. John Dewey's (1944) theory was that learning is based on experience and begins at the level of the learner's understanding. His theory contends that curricula needs to provide opportunities to make decisions, right or wrong, to encourage initiative, judgment, and mirror the complex situations of life.

Another theorist Ralph Tyler (1949) believed curricula should satisfy specific purposes or objectives. His curriculum theory proposed an ends-means approach. Tyler believed that philosophy impacts the development of the curriculum objectives. After defining the end purpose or objective, learning activities are selected that fulfill the purposes or objectives.

Dewey's and Tyler's work have been used to create more contemporary definitions of curriculum and curriculum development. Beauchamp (1975) defines curriculum as a plan for teachers to develop learning strategies for groups of students. The curriculum framework provides learning opportunities for students, outcomes, activities, and instructional materials including a timetable. Sharpes (1988) defines curriculum as the "art" of teaching itself comprised of what the teacher knows, how content is delivered, and teaching style. Neil (1990) believes that curriculum theorists are also are pursuing societal and individual components. He divides the notion of curriculum into four areas: humanistic, social reconstructionists, technologists, and academic. McNeil, through this curriculum theory, promotes needs assessment as a way to enhance community involvement, and the development of goals and objectives. The equine business management curriculum was developed to meet the needs of the equine community.

CURRICULUM DESIGN

A feasibility study was undertaken to test the viability of an equine business management degree. The study examined a variety of equine related academic programs in the United States. The majority of the equine programs address animal science issues such as the care and maintenance of horses including nutrition, breeding aspects, and other similar subjects. There are large animal veterinary programs that address equine medical issues and there are equine studies programs that focus on riding and produce practitioners that train horses or instruct riders. There are only three programs that resided in accredited business schools and one of those programs did not have a traditional business curriculum. Discussions with industry professionals revealed a lack of qualified management personnel trained to meet the specific requirements of this industry. There were two target markets identified. The first were working professionals in the equine industry that needed credentials and the more traditional students coming from high school. Curriculum design was initiated for an online certificate in equine business management and an equine business management major in a traditional BA in Business degree.

The equine certificate serves working professionals in the equine industry and consists of all equine classes. The students are required to take the Introduction to Equine Management class and the Global Perspectives of the Equine Industry class. Four additional equine management classes are selected by the student from a list of equine courses. The list of possible courses includes Horse Show Project Management, Equine Event Operations, Equine Legal Issues, Equine Ethical Issues, and Equine Taxation. The students are required to complete 18 credit hours to receive the certificate in Equine Business Management. Any student with a high school diploma can apply to enter the certificate program. All courses taken in the certificate can be applied to the BA in Business with an Equine Business Management major should the student decided to seek further education.

The equine business management baccalaureate curriculum is housed in a traditional Bachelor of Arts in Business degree program. The degree is offered by an accredited school of business. The students are management majors and are required to meet the same standards as other business majors. The degree requires 123 credits be completed in the equine management program.

There are ten courses specifically directed at the equine industry. The ten courses required to complete the program are Introduction to Equine Management, Software for Equine Operations, Global Perspectives of Equine Industry, Equine Internship, Equine Taxation, Equine Ethical Issues, Equine Legal Issues, Equine Senior Project, and two equine electives. The remainder of the courses is a traditional business curriculum including entrepreneurship, economics, accounting, finance, human resources, operations, international business and liberal arts courses.

The university curriculum committees approved the equine business management curriculum. Industry professionals from the program's advisory board were consulted on equine specific content. These equine professionals bring practical experience to insure the graduates are adequately prepared to work in the industry. The advisory board consists of representatives from breed and riding discipline organizations, equine foundations, practitioners, and education professionals. The equine curriculum strikes a balance between academic rigor and practical knowledge required to be successful in the equine industry.

There are ten courses in the degree that are equine specific courses in the baccalaureate degree and six courses in the certificate. This gives the students adequate instruction specifically for the equine industry and makes them more competitive when searching for employment after graduation. The internship and senior project courses required for the baccalaureate degree meet the university requirement for experiential learning. These experiential courses are not required for the equine business management certificate but they are available to certificate students.

CURRICULUM DELIVERY

One of the unique characteristics of the program is the delivery methods. In addition to the traditional classroom delivery, the courses can be taken online. Since this is a unique business program, it interests students all over the country and has been advertised nationally and internationally. Many of these students cannot physically attend class in Indiana so courses are delivered online asynchronously.

While there are still conflicting opinions on distance learning, now a research base supports the value of online distance education. According to Prestera & Moller (2001), "Today's computer-mediated communication tools are used to create rich learning environments where many-to-many relationships can flourish. At the same time that technological advancements are improving our capacity to deliver instruction at a distance, two forces are reshaping education and workplace learning: the reexamination of what learning means and the willingness to reconsider instructional formats". The business courses lend themselves to this type of delivery as there is no requirement to actually interact with a horse. The online distance learning format has been a major marketing factor for the program.

The courses are delivered using the Blackboard software and traditional instruction design methods were used to construct the course. The course content is identical when delivered online as on campus. The asynchronous delivery accommodates the various time zones and geographical challenges for students. The software allows for electronic posting of content to supplement the textbook, electronic submission of assignments, discussions, and online testing. The results of the course evaluations show student satisfaction with content and delivery methods.

CONCLUSIONS

Graduates of equine management programs will work as equine insurance adjusters, bloodstock agents, race track administrators, farm managers, equine product salespersons, and administrators for breed and racing organizations. The application of business knowledge to this specific industry should be taught in schools of business rather than schools of agriculture. Business schools are better equipped to supply the equine industry with qualified managers and administrative staff.

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FACTORS INFLUENCING STUDENTS' SUCCESS IN INTRODUCTORY ACCOUNTING

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ABSTRACT

The purpose of this research is to evaluate the effects of different factors that may influence students' success in an introductory Accounting course. In this study, students were surveyed concerning their experience with the subject matter and the instructor. Additional information concerning homework completion, class attendance, SAT (or equivalent) scores, past success in college mathematics, and college major as well as demographic data were also gathered for each student. These factors are compared to the students' final course grade to determine which factors might influence student's overall success in the course. The results could indicate ways to increase students' success in the classroom.

STANDARDIZING FINANCIAL STATEMENT ANALYSIS ACROSS THE BUSINESS CURRICULUM: AN INTERDISCIPLINARY APPROACH

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ABSTRACT

This paper addresses a common challenge experienced by business professors -- how to help students learn and use financial statement analysis and ratio analysis tools across the business curriculum. One of the obstacles to this integration is a lack of consistency and standardization of financial analysis tools. This paper shows a multi-disciplinary approach how one university uses a standardized financial statement analysis approach across the curriculum in all business courses. This approach is designed to improve students' learning and thinking about financial analysis and to help faculty teach financial analysis more thoroughly and consistently.

INTRODUCTION

Lipscomb University has been using an interdisciplinary Financial Analysis Manual across the College of Business curriculum for the last two years. This paper is a brief overview of why the manual was developed, how it came to be adopted as a course resource across the business curriculum, and the benefits that have resulted from that adoption.

The premise behind the Financial Analysis Manual is that basic financial analysis skills are some of the most important skills that all business students should master. (The manual defines financial analysis as the ability to think quantitatively about financial issues. The basic financial analysis skills include ratio analysis, cost-volume-profit analysis, forecasting, etc.) However, many business students never truly master these skills due to the way they are taught. There are three major "structural" problems with the way financial analysis is usually taught in an undergraduate business curriculum. The Lipscomb Financial Analysis Manual was developed in an attempt to solve these problems.

PROBLEMS WITH CURRENT FINANCIAL ANALYSIS

The first major problem with how financial analysis is typically taught is that most students simply are not exposed to the concepts frequently enough. In a typical business curriculum financial analysis topics (mainly ratios) are introduced in the required introductory accounting and finance courses. Anyone who has taught these courses knows that there are far too many important topics to cover in the limited time available. So the coverage of financial analysis is frequently rushed or incomplete. After students see this material in the introductory courses, many of them will not be exposed to financial analysis skills again until their capstone course on Business Strategy. In fact, some students may not even see financial analysis in that course, as it is possible (though not recommended) to teach Business Strategy in an entirely conceptual manner. The "silo" approach to teaching business usually makes it all too easy for faculty from management, marketing, etc. to completely ignore financial analysis, even though every business decision has a financial impact of some type on the firm.

A second major problem is that the presentation of financial ratios and other analysis tools can be quite different from an accounting perspective versus a finance perspective. For example, the "accounting perspective" is to some extent based on accounting rules and theory. This can have serious implications about how certain ratios are calculated and interpreted. The "finance perspective" tends to be more ad hoc and practical. The result of this is that students can emerge from their required accounting and finance courses with significant confusion about financial analysis, due to the different approaches used, different ratios emphasized, etc.

Of course some students are exposed to financial analysis throughout their curriculum. It is not unusual for some finance or accounting students to take an entire course on Financial Statement Analysis. In addition, many courses like Cost Accounting, Investments, Portfolio Management, etc. have sections on financial analysis. However, the treatment of financial analysis in these courses can be very inconsistent. The same tools can go by different names, or tools with the same names can have different formulas. This lack of consistency and standardization is the third major problem with how financial analysis is usually taught. The bewildering array of different names and formulas, usually with no explanation of why a formula might be different from one text to the next, is a major source of confusion and frustration for students. In some ways this lack of standardization is one of the great strengths of financial analysis. Since there are no GAAP, FASB, or SEC rules governing financial analysis, analysts are free to develop the tools that work best for their particular circumstances. Students need to be aware of this flexibility and be willing to embrace it. However, it is helpful to students to present this flexibility within a standardized framework that reduces the potential for chaos and confusion.

DEVELOPING THE FINANCIAL ANALYSIS MANUAL

So, in order to solve the problems above, students need to be exposed to financial analysis concepts more frequently and in a more consistent and less confusing manner. The Lipscomb faculty decided that it was necessary to abandon traditional textbooks to some extent to achieve the "more consistent and less confusing" aspect of this. Therefore, the Financial Analysis Manual was developed as an integrated, interdisciplinary document to create standardization of financial analysis material and reduce student confusion. The manual has not replaced textbooks in any courses, but it is used in place of the textbook for any discussion of financial analysis topics in many courses. In addition, the manual can be used to add financial analysis topics to any course where those topics are not typically included in the text.

In some ways, however, creating standardization and reducing confusion are the easiest of the required tasks. Presenting financial analysis ideas to students more frequently requires the cooperation of faculty from a variety of courses and disciplines. At a school like Lipscomb, with a relatively small and collegial faculty, that cooperation was not terribly difficult to achieve. At other schools it could be a much larger challenge.

At Lipscomb, our strategy for getting faculty "buy in" has included:

- Asking faculty from a wide variety of disciplines to contribute ideas for inclusion in the manual. These requests for input began as the first draft of the manual was being written and have continued to this day. Even though the manual is currently in use, and has been used for 2 years, it is continually revised, updated, and expanded. Faculty contributions could be specific techniques or ratios to include, conceptual information about financial analysis, or any other type of pertinent information. To date faculty from the accounting, finance, marketing and management departments have contributed ideas to the manual.

- Keeping faculty up to date about what the manual covers and how it can be used in their classes. This is done formally through e-mail messages and discussions at faculty meetings and informally through water cooler conversations.

- Making the Financial Analysis Manual freely and conveniently available for faculty and students. With textbook prices soaring, and increasing pressure to use costly add-ons like course management systems, many faculty members are reluctant to adopt new, costly course materials.

Therefore the Financial Analysis Manual is made available, via PDF file, at no charge for faculty and students. The current version of the PDF file is housed online, where faculty and students can easily download it.

These techniques have been fairly successful so far. Currently at least fourteen courses across the undergraduate and graduate business curriculum are using the Financial Analysis Manual, including three courses required of all business undergraduate students and four courses required of all MBA students.

Of course the Financial Analysis Manual itself is a large part of this process of getting faculty on board. An effort was made when writing the manual to make it as "user friendly" as possible for students and for faculty who may not be quantitatively inclined. To this end, the manual was written in a somewhat "conversational" tone, not an academic tone. In addition, whenever there has been a choice between complexity and detail versus simplicity and usability the decision has tended to favor simplicity.

STRENGTHS OF THE FINANCIAL ANALYSIS MANUAL

The manual includes many of the topics typically found in textbooks: why financial analysis is important, limitations of financial analysis, tips for performing financial analysis correctly, etc. However it also includes many sections that are useful for students, but rarely found in textbooks: rules of thumb for properly expressing financial ratios (whether to use percentages, multiples, etc.), tips for comparing financial data (why a 1% change is not the same as a 1 percentage point change), etc. In addition one of the real strengths of the manual is that it goes to some pains to show the different names that the same (or very similar) ratios and tools may go by. It also shows alternate formulas for many of the tools and explains why some analysts may prefer one formula over another.

Another strength of the manual is that it takes actual financial statements for Apple, Inc. and demonstrates many of the calculations using Apple's data. This is particularly important for beginning students, who can be easily disoriented when the names of items on the financial statements don't exactly match the names in the textbook. For example, students are frequently baffled that Property, Plant, and Equipment means the same thing as Fixed Assets, which is also called Tangible Assets. Using real company financial statements to work examples shows students that the real world does not always fit neatly into the textbook format.

The first version of the manual focused largely on financial ratios. The current version has expanded well beyond a "ratio guide", but ratios are still the single biggest topic in the manual. In total, there are currently 76 ratios in the manual. This is many more than appear in a typical undergraduate textbook. Showing this many ratios, with an extremely wide variety of uses, drives home the power and flexibility of ratios as an analytical tool. To simplify the presentation of this many ratios, they are divided into logical groups, then subdivided into even smaller groups whenever possible. So, ratios that look at leverage on the income statement are presented separately from ratios that look at leverage on the balance sheet, the margin and expense ratios are presented separately from the return ratios, etc. In some cases the ratios are divided into categories based on functional area or type of business. The current version of the manual also has a section on ratios for nonprofit organizations. Planned additions to the manual include ratios for retail and sales operations and ratios for HR managers.

In addition to ratio analysis, several other financial analysis topics are covered. These currently include common sizing the financial statements, variable costing and cost-volume-profit analysis, the managerial balance sheet, financial distress prediction with Altman's Z scores, cash flow construction, and a small financial analysis glossary. Planned additions to the manual include sections on valuation, forecasting, and the estimation of discount rates. It is very likely that no single class will cover all of these topics in depth. In fact, many classes may pick and choose just one or two topics to cover. However, the goal of the guide is to have "something for everyone." If having "marketing ratios" in the guide convinces one marketing professor to spend a day on financial analysis for marketing, then that is one day more than those marketing students would have gotten otherwise.

BENEFITS TO STUDENTS AND FACULTY

Using an integrated and interdisciplinary approach to financial analysis has many potential benefits for both students and faculty. The primary benefits for students include:

- Financial analysis material becoming more integrated into the curriculum in a variety of classes. More frequent exposure makes it easier to see the relevance of the material and to absorb the techniques.
- Financial analysis material being presented in a more standardized and accessible manner.
- This makes the material less frustrating and easier to learn.

- Using an integrated tool for financial analysis (like the Financial Analysis Manual) helps students see the connections between the various functional areas of business.
- Students should see general improvement in quantitative skills and "financial thinking."

The primary benefits for faculty include:

- Using a consistent set of analysis tools across multiple courses, regardless of textbook.
- Making financial analysis resources available in classes that have not previously had them, due to textbook, cost concerns, etc.
- Improving communication among faculty across the curriculum. Faculty teaching upper division courses should have a good idea what financial analysis tools students were taught in lower division classes, etc.
- Knowing what students have been taught can help faculty hold students more accountable for knowing basic financial analysis skills.
- Improving the level of student financial awareness and analysis in a wide variety of classes.

POTENTIAL DRAWBACKS

Of course there are some potential drawbacks for faculty to this approach as well. These drawbacks are not trivial and could cause substantial resistance from some faculty members.

- Covering financial analysis in more detail requires class time. Most classes already have too many topics to cover.
- Faculty who teach "soft" skill areas may not be comfortable discussing quantitative topics.
- The names and formulas of financial tools and ratios in an integrated tool (like the LU Financial Analysis Manual) will not match the names and formulas in every text. This can cause problems when using homework grading systems, test banks, and other tools provided the text publisher.
- The tools and techniques in the integrated tool may differ from the preferred techniques of some instructors.

SUMMARY

The Financial Analysis Manual has been a collaborative process across the business curriculum to encourage student learning and thinking about financial analysis. It provides a consistent and accessible way to improve students' necessary quantitative skills. It has been adopted in many classes and has received positive feedback from both professors and students.

ASSESSING AND DESCRIBING TOLERANCE FOR AMBIGUITY IN THE CONTEXT OF SCHOOL LEADERSHIP

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ABSTRACT

While the areas of business and medicine have developed the study of tolerance for ambiguity (TFA), there has been little empirical research on the TFA construct as applied to the field of educational administration, e.g., principals. Research has found that one's tolerance for ambiguity can influence style of leadership and decision-making. This research work examines the TFA construct in the field of educational administration through the extensive study of a large number of current and prospective principals using the Norton (1975) MAT-50 as a survey instrument. This instrument is considered a valid and reliable scale for measuring TFA. Results of this study provide findings that address characteristics of people with high and low TFA levels.

INTRODUCTION

Research has found that a person's tolerance for ambiguity (i.e., how one tends to respond to uncertain circumstances) can affect a person's behavior and in turn influence style of leadership and decision-making (e.g., Kajs & McCollum, 2009). Topics surrounding tolerance for ambiguity (TFA) and intolerance for ambiguity (INTFA) can be found in organizational and social behavioral research (e.g., Bennett et al., 1990; Budner, 1962; Clampitt & Williams, n.d.), business studies (e.g., Bakalis & Joiner, 2004; Lamberton et al., 2005; Lane & Klenke, 2004), and medical literature (e.g., Geller et al., 1993; Schor et al., 2000; Sherrill, 2005).

While the literature notes the importance of understanding how tolerance for ambiguity affects school leaders' performances (e.g., Patterson, 2001; Williams, 2006), there is limited empirical research on TFA's influence on school administrators' dispositions and their consequential behaviors and decision-making (Kajs & McCollum, 2009). Since the appropriateness of school leaders' decisions can have a major impact on campus life, the disposition and preparedness of school leadership is vital. With the increased occurrences of ambiguity within society (Visser, 2003), educators need to have a better appreciation and understanding how the tolerance for ambiguity construct impacts the domain of educational administration. This is especially relevant for school district administrators and higher education professors who work to prepare and develop aspiring and practicing school leaders.

TOLERANCE FOR AMBIGUITY: DEFINED AND DESCRIBED

Ambiguity can take place when there is vagueness of words, as well as uncertainty and incompleteness of information and structure, where situations can have many interpretations, sometimes contradictory (Norton, 1975; Visser, 2003). Budner (1962) has pointed out that three key explanations result in situational ambiguity including the newness of circumstances (the lack of recognizable signals); the complexity of conditions requiring several prompts for consideration; and the insolvability of the circumstance because of varying, on occasion contradictory, cues in reaching a solution.

The way an individual interacts (i.e., the procedures of perceiving, interpreting, and reacting) with ambiguous circumstances works to determine one's tolerance for ambiguity (TFA) levels (Stoycheva, 2002; 2003). Because of these multiple variables (e.g., perceptions) and other factors (e.g., predictability and variability of situations), the TFA construct is complex (Benjamin et al., 1996). For example, someone with a high TFA will tend to observe an ambiguous situation as desirable (Budner, 1962); and approach it in a manner that is practical and adaptive, displaying risk taking as well as resiliency in developing alternative responses and solutions to the conditions (DeRoma et al., 2003; Patterson, 2001; Stoyvecha, 2003; Visser, 2003). On the other hand, an individual who has a high intolerance for ambiguity (INTFA) will have the tendency to interpret an ambiguous situation as threatening (Budner, 1962); and approach it in a concrete, stereotype manner, demonstrating discomfort and anxiousness; with the possibility of avoiding the event entirely (Geller et al., 1993; Stoycheva, 2003). Grenier et al. (2005) indicate that while the research literature tends to associate intolerance for ambiguity with intolerance for uncertainty, difference can be made between these two notions; that is, intolerance for ambiguity relates to current conditions as a source of threat, while intolerance for uncertainty makes reference to the future outlook of a negative outcome.

PURPOSE OF THIS STUDY

This paper advances the research of the TFA construct in its understanding and application to current and future school leaders, e.g., campus principals. This paper examines the TFA construct in the field of educational administration through the study of 333 current and prospective principals, surveyed with the Norton (1975) MAT-50 instrument, considered a valid and reliable scale for measuring TFA (e.g., Benjamin et al., 1996). Data analysis includes descriptive statistics of each item and subscale, and the overall scale, as well as reliability coefficients (Cronbach's Alpha). Additionally, correlations among TFA, grade point average (GPA), teaching experience and school administrator experience are provided. Lastly, t-tests comparing the lowest and highest TFA scorers are used to compare teaching experience, school leader experience, and GPA.

RESULTS

Using Norton's (1975) criteria in the definition of low and high TFA groups, study participants with low tolerance for ambiguity (TFA) were statistically significantly older than participants with high TFA. Participants who had low TFA were marginally statistically significantly more experienced as teachers than those with high TFA. Moreover, participants with low TFA were marginally statistically significantly more experienced as school administrators in comparison to those with high TFA. Lastly, no statistically significant difference between TFA groups on the grade point average (GPA) measure took place. Overall, a higher level of TFA appears with those who are younger and less professionally experienced participants.

CONCLUSIONS

This empirical study resulted in higher levels of TFA being found among younger and less experienced professionals, suggesting that as an individual get older and/or acquires more professional experience the levels of tolerance for ambiguity decreases. This would imply that younger, less experienced professionals will be more ambiguity tolerant; consequently, more open to various alternatives when solving dilemmas (e.g., DeRoma et al., 2003; Patterson, 2001; Stoyvecha, 2003). Moreover, higher TFA levels indicate that these individuals are likely to deal better with vague language, partial information, as well as activities or assignments with little structure, and multiple views in problem solving (Norton, 1975; Visser (2003). These particular results, where TFA decreases with age, are opposed to previous findings in which TFA did not differ based on age (Clampitt & Williams, 2005). There are possible alternative explanations for study results. One could be that older professionals (having more experience) will tend to view situations as less ambiguous. A second explanation could be related to older professionals' resistance to cognitive dissonance, so as to reduce the prospect of dealing with uncomfortable tensions. A final explanation could be the relationship between age and resistance to change because of the uncertainty (i.e., ambiguity) change brings.

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EPORTFOLIO, ASSESSMENT AND CREDIT FOR PRIOR LEARNING

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ABSTRACT

This paper will introduce the purposes and goals of the ePortfolio initiative at CUNY - LaGuardia Community College as applied to the business programs. The process by which students are introduced to E-portfolio and its relationship to their work in credit bearing courses is discussed. The methods by which ePortfolios are utilized for assessment of institutional core competencies and programmatic objectives are described. Finally, the development of the E-Portfolio course is detailed as well as its use in the assessment of experiential learning for Credit for Prior Learning in business programs.

INTRODUCTION

Institutions of higher education throughout the United States have been developing standards and procedures for determining what students should know at graduation and assessing whether students possess that knowledge. Additionally, given the changes in technology, the increase in adult learners and the plethora of ways by which individuals may acquire knowledge, institutions in greater numbers are seeking to recognize learning although it may occur outside of the university walls. This paper seeks to share the experience of one institution as a potential model for others of varying size, mission and student body.

THE LAGUARDIA EPORTFOLIO

LaGuardia Community College is the most diverse community college in the United States having, at minimum, students from over 90 countries at any time. It is one of the 23 colleges that comprise the City University of New York.

An ePortfolio, or electronic student portfolio, is a digital collection of works on a website. At LaGuardia, an ePortfolio has two parts: a digital archive of student work, and a website where students present selected projects, papers, reflections, and other course work stored in their collection to demonstrate what they have learned. The LaGuardia ePortfolio offers students a place to collect and save coursework; a chance for students to showcase accomplishments and best schoolwork to family and friends; a tool for creating digital resumes to send to employers; and an opportunity for students to use creativity to represent themselves and their education. It also serves as a portal that helps students connect their educational goals with their personal experiences; and electronic resource students can use to apply for transfer and financial aid at a four year school and a chance for students to reflect on their education to make connections between where they are and where they want to be.

LaGuardia's ePortfolio helps students to examine and reflect on their learning and career goals, smoothing the transition from LaGuardia to the worlds of work and advanced education. The LaGuardia ePortfolio also encourages students to think about their learning in a broad context of family, career, culture and experience.

There are three ways that students learn about ePortfolios and begin to develop their portfolios. The first of these are through Freshman Academies. It is an institutional objective to place all entering students in a Freshman Academy. In the First Year Academy, students get started in their majors while they complete basic skills requirements. LaGuardia Community College offers First Year Academies in Business & Technology, Allied Health, and Liberal Arts. Each academy has at least one basic skills course, if needed, a seminar for first year students, an introductory course in the student's major, and a Studio Hour where students begin the work of building their ePortfolio.

The First Year Academy in Business & Technology invites students to think about the connections between Business and Technology in the 21st century. This academy focuses on the ideas of emerging and changing technology, and the role of capitalism and business in contemporary American society. In this Academy, in their first semester, students take Introduction to Business or Introduction to Computers, New Student Seminar, and Studio Hour plus other courses.

Business students learn about the business and technology world and literary and cultural responses to it. They write essays, create special projects, and respond to readings and contemporary films. You may explore themes like: "Family Ties: The Role of the Family Business in American Society" or "Cyber Planet: The Emerging Role of Business and Technology in a Global Culture." Through linked courses, students develop a better understanding of their major and the way the major prepares them for the professional world.

The second opportunity for students to begin their ePortfolios is through the Fundamentals of Professional Advancement (FPA) course. LaGuardia Community College requires all day students to complete an internship as a requirement for graduation. FPA is an introductory Cooperative Education course that helps student to evaluate career and educational plans, develop professional literacy, and synthesize connections between coursework and professional opportunities. It is a prerequisite for internship placement. Students enrolled in FPA develop an intermediate ePortfolio by reflecting on what to add and why. They view elements of the ePortfolio from the perspective of what information to share with potential employers and internship sites and what classes to be included while maintaining a professional focus.

The third way a student may develop or enhance an ePortfolio is through an interdisciplinary course, Portfolio Development. This course assists students to develop a portfolio that provides a description of life/workplace experiences and learning accomplishments as they relate to the objectives of a college course. As a process for reflective learning and professional development, it requires students to design and create an ePortfolio that contains evidence of, and reflection on, curricular, co-curricular, and personal accomplishments. The ePortfolio developed in this course may be used by a student to demonstrate the knowledge needed to apply for exemption credit in one of the College's courses.

ASSESSMENT

The ePortfolio is the primary way the College collects qualitative assessment data on student learning. The ePortfolio provides anonymous samples of student work in written, oral, and multi-media formats. It is the goal of the institution to have all students develop their own ePortfolios in order to collect and document their work, demonstrate their learning and encourage reflection on their academic growth.

As a means of doing this, all students take a minimum of two additional portfolio courses: a required urban studies course and a capstone course. These courses reinforce and assess written communication, critical reading, and critical thinking. Quantitative reasoning is strengthened and assessed in two required courses in each program. To assess oral communication, all students place a videotape of an oral presentation on their electronic portfolios. Research and information literacy is supported and assessed as part of the capstone portfolio course. Technological literacy is reinforced and assessed through the development of the ePortfolio itself.

In order to assess programmatic goals, each program has developed a statement of overall program goals based on a synthesis of the already existing performance objectives for each course in the program. Comparisons between student electronic portfolio assignments from introductory level and senior level portfolio courses are utilized to assess student achievement of overall program goals.

THE PORTFOLIO DEVELOPMENT COURSE

The Portfolio Development Course assists students to develop an intermediate portfolio. It may be shared with department chairpersons for exemption credit. Students document their prior learning through written essays, journal articles, including development of an annotated bibliography, presentation and discussion of any certifications, licenses or military transcripts they may have. They also may include multimedia projects such as career focused digital stories and audio files. Students are also encouraged to develop achievement resumes where appropriate.

CONCLUSION

The ePortfolio has become an integral part of the academic lives of both students and faculty at LaGuardia Community College. We have found it to be a major benefit as it becomes a fundamental part of the institution.

COMBINING SERVICE AND ONLINE LEARNING IN UNDERGRADUATE MANAGEMENT COURSES

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ABSTRACT

There has been steady interest in material that seeks to acknowledge how service-learning impacts student learning. There is much interest in pedagogical methods that seek to enhance online learning. There is little research that examines the outcomes of combining both learning pedagogies into one course. This paper examines the value to students and to the community derived by blending service learning with an online curriculum in management. The basis for this paper is a pilot undergraduate online, service-learning administrative communication course (Management 350) offered at California State University, San Bernardino and Palm Desert campuses during the spring term of 2009.

For California State University (CSU), San Bernardino-Palm Desert Campus (CSUSB-PDC), community involvement takes on a heightened perspective, because this university campus is the ONLY CSU campus that was built solely on private and community donations.

Similar to many universities across the nation California State University San Bernardino and Palm Desert Campuses offer an expanding inventory of online courses, certificates, and degree programs, which are designed with student accommodation in mind. These courses are resources that help accommodate student schedules, commutes, and disabilities.

In order to best serve University stakeholders, CSUSB-PDC has fostered a creative program allowing Community Service components in fully online classes. Survey results support the view that Community Service motivates online students to more interactive communication within the class, increased interest in technology in businesses and a window on real-world experience. Community organizations tend to be more engaged in the life of the university.

THE COURSE

Administrative Communication 350

Administrative Communication (Management 350) is an upper-division management concentration course that must be taken by all business management majors to obtain their undergraduate degree in business administration with a management concentration. The course provides an introduction to communication theory, concepts, analysis, and methods of improvement for interpersonal, organizational, and external environments. It is a course where students begin to focus on the importance of communication as a skill needed in the tools repertoire of a manager.

Method & Survey Outcomes

Data for this study came from a postcourse survey administered to all students that successfully completed the class (Appendix A). All of these students participated in the survey as doing so was worth five points toward their grade. Survey data was collected during the 11th week of the term, "final's week." It should be noted that 33 students originally enrolled in the course. Study participants included 30 (13 males and 17 females) (Survey, Question 1) undergraduate Administrative Communication (Management 350) online students at the San Bernardino and Palm Desert Campuses during the spring term of 2009. Demographics of the study participants were consistent with those for the campus as a whole. Student ages ranged from 21 to 45 with 70 percent being between the ages of 25-35. It is unknown whether the students selected themselves into the course because of service-learning, the online format, both, or just because the course was a required for degree obtainment? Self-selection is not too important because the goal of this study is to look at the outcomes of combining service-learning with online learning. In other words, this study focuses on ways blending pedagogies improve online learning and "how" these outcomes are perceived by the students in regards to quality learning.

Independent & Dependent Variables

The required completion of course assignments and the final project is the independent study variable. The dependent variables are in the form of survey questions that examine the students' civic and social attitudes towards service-learning and the value of their education in association to online service instruction. These survey items were coded to reflect positive, neutral, and negative responses. Such as, items on the survey (Questions 2-16) offer responses on a 6 point Likert Scale-"Strongly Agree" (1), "Agree" (2), "Neither Agree nor Disagree" (3), "Disagree" (4), "Strongly Disagree" (5), to "Disagree" (6). Ethnicity of students is not reviewed on this survey; however gender is, as according to past research, volunteerism is more likely to be administered by females (Sax & Astin, 1997).

Three nominal response questions were included in the survey (Questions, 1, 17, and 18). Question 1 addresses gender, Question 17 queries if this was the student's first online class, and Question 18 asks if this was the student's first service-learning course. Responses for these questions were coded as 1 for Male, 2 for Female, 1 for Yes and 2 for No, respectively.

As the results of the following table shows, the enjoyment and value gained out of the course was outstanding. It is rare that these types of scores are obtained on student surveys. The following represents the mean scores of the postcourse survey (Questions 2-16):

Table 2: Management 350 Postcourse Scores on Surveys, Question 2-14		
Question	Survey Question	Mean
2	The service project for this course enhanced my education.	1.71
3	The service aspect of this course helped me to see how my formal education can be used in everyday life.	1.8
4	The service aspect of this course helped me to see how my education can be used in professional environments.	1.8
5	I will continue to support the service organization after this course ends.	2.07
6	As a result of this service learning course, I have improved my administrative communication skills.	1.8
7	As a result of my service learning experience, I have improved my critical thinking and problem-solving skills.	1.97
8	As a result of my service-learning experience, I am more aware of community needs.	1.83
9	As a result of my service-learning experience, I have learned more in this class than I would had if I did not participate in a service-learning experience.	1.8
10	I would take another service-learning course again.	1.9
11	Service-learning made the online learning environment more interesting.	1.63
12	As a result of service-learning in this online class, I was able to build relationships with fellow classmates.	1.43
13	As a result of service-learning in this online class, I was not isolated in my learning environment.	1.47
14	I think more instructors should take the initiative to implement service-learning into their courses.	1.77
15	The service aspects of this course made the online environment interactive.	1.6
16	I would recommend a service-learning course to other students,	1.63

Noted is that for survey question 17 (not included in the above table) statistical frequencies convey that for 76.7 percent of these students, Administrative Communication (Management 350) was not their first online course. Survey question 18 (also not included in the above table) and its data consolidation reports that for 87.9 percent of the class this was their first service-learning course.

Seeking correlations between variables for gender (Question 1) and survey attitudes about the students' online service-learning course, a Pearson Moment Correlation was calculated. This correlation query consisted of 14 variables: Questions 2-16. No correlations were established. Contrary to Sax & Austin's research on gender and volunteerism, gender played no role in volunteer endeavors for this course; however, the difference in research finding is explainable as the volunteerism in this course was mandatory and not optional as reviewed by Sax & Astin (1997).

Further Correlations

There were significant correlations between students who reported Administrative Communication was their first service-learning course and how their education can be used in everyday life and professional environments. The findings for this correlation were determined by using a Pearson Moment Correlation between Question 18 and survey questions: Q2, Q3, and Q4. The correlations were significant at level .05 (2-tailed) for Questions 3 and 4 both equaling .429. For Question 2, the correlation was significant at .01 with a positive correlation of .581 (2-tailed).

Running another Pearson Moment Correlation using Question 16 (recommend service-learning courses to other students) and survey questions 2-16 revealed many positive outcomes and all but Question 5 in the string were established to hold significance at the .01 level (2-tailed) with results at or between .456 to .887. These correlations reinforce that students who took this class benefited greatly and would highly recommend the online service-learning class to other students because they found the project and process to:

- enhance their education;
- help them see how formal education can be used in everyday life;
- help them see how education can be used in professional environments
- improve administrative communication skills;
- improve their critical thinking and problem-solving skills;
- make them more aware of community needs;
- learn more than in a non-service-learning course;
- seek taking another service-learning course;
- made the online learning more interesting;
- build relationships with other students;
- decrease isolation in the online classroom;
- want more instructors to implement service-learning courses;
- and, made the online environment more interactive.

Examined above are numerous findings that support the use of service-learning in an online course, specifically online Administrative Communication. Multiple significant correlations were found in regards to student outcomes and satisfaction with this course. To further explore student perceptions of their learning outcomes it is important to take a look at some of the comments made by Management 350 students within their reflective course journals.

Reflective Comments

Students have studied a few different non-profit organizations and incorporated reflection about these organizations, readings, and associated issues throughout the course. Students have been given a chance to "make a difference" in an organization whose goals are close to their own hearts by assisting to fulfill and build philanthropic accomplishments. While some of these students may have studied concepts intertwined with administrative communication in the past, they have never been given the experience to put their skills, knowledge, and abilities to work for the betterment of society.

In their reflective journals, students communicate the impact that this class has had on their sense of community, civic engagement, drive to succeed, career preparation, and academic knowledge. The following represents some of their comments:

Our group believes we have improved awareness in the community about the importance of literacy and what the Literacy Center offers to the children of our community. Increased awareness alone will increase the number of people who can be helped by this center. There is still a need to reach out to more and more philanthropists in the community and maintain a constant flow of funding for the center. It is because of this need that our group will continue to support the centers efforts in the future and work on more charity events that intend to draw more and more support to help this center accomplish its goal. Literacy is so important to the children in our communities. (Participants, Group 8, 1 Female & 2 Males).

I learned so much from doing this course's assignments and final project. I really enjoyed the course interaction and spending time with my fellow group members to create a project that we were proud of and also helped to assist people in need. I never experienced as much dedication to a class project as I did taking this course. Learning how to do all of these assignments was great and now my newly learned skills have rolled over into my business. I am now creating a website so that my clients can be more accessible and know more about the services we provide. I enjoyed this class and learned a lot in the process, feeling good about the work I was producing. Past online courses I have taken never provided the connection and sense of community I experienced with this one (Participant, Group 2, Female).

Brainstorming and putting into action different means of gathering donors and coordinating a fundraising assignment was exciting. All of our group members interacted well and were motivated to complete these assignments to the best of our abilities. I've been on the other end of fundraising functions before and always wondered what it took plan and coordinate such events. I think it is an amazing feeling to be part of a group of people who join together and support a cause they all believe in and create a wonderful outcome that benefits others. I guess it's true, helping others is what education is all about (Participant, Group 6, Female).

Our website and these course assignments took a lot of effort for us to complete, but in the end, all the assignments turned out to be a really valuable learning experience. We learned the importance of persuasive writing in order to attract donations to an organization and how important donations are for many organizations to serve the community. With these assignments we learned to give detailed attention to every aspect of communication and that uniting with others achieves higher outcome. For nonprofit organizations we learned it is really important to achieve success in fundraising campaigns. We were proud of our finished assignments and proud of the fact that we were able to make a difference in the lives of others in our community. Service-learning is an important aspect in education and the concept really made this class awesome (Participants, Group 5, 2 Females, 2 Males).

Outcomes

As demonstrated by the above primary research and student comments, learning satisfaction was achieved at a high-level during this course. Learners in this course had many weeks of pragmatic opportunities to test and apply their communication skills not only in an online setting but with "real-world" reviewers and peers. Students successfully moved from writing private documents viewed only by their instructor to writing public documents viewed by a variety of professional audiences prompted students to give 100 percent of their effort to assignment criteria.

This course has provided an opportunity for students to not look upon online courses as "independent study" but as classes that can be developed to successfully include active human participation,that joins people together to support human related causes. Components associated with the concepts of service, eliminate online study isolations and bring those traditionally boring "black on white" Blackboard platforms and formats, etc., to life.

More importantly students can move from studying textbook examples and venues to studying practical applications. Clearly, they have been shown "how" their education can indeed benefit the lives of others and how their academic skills apply to business and society. The analysis of this pilot course truly demonstrates adding service-learning to an online course instills an increased sense of social responsibility, activism, and increased learning within the students. In brief, these processes invite students to continue to implement their education to help others.

Bibliography and full Statistical Package available upon request.

EFFECTIVENESS AND EFFICIENCY IN THE OPTIMIZATION OF TIMING STRUCTURE OF ASSISTED RECALL TECHNOLOGY IN INTRODUCTORY ACCOUNTING

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ABSTRACT

In an analysis of the efficiency and effectiveness of Key Pad Technology (KRT) within an introductory accounting class, students in two class sections were asked to use eInstruction's "Classroom Performance System" (CPS) assisted recall KRT device. Students were required to take three non-cumulative assessments during the semester and one cumulative assessment at the end of the semester. Student performance was measured by the students' average performance on all assessments attempted. Effectiveness of KRT was evaluated by comparing student performance in previous class sections not exposed to KRT (non-KRT, n=65) to the performance of students exposed to KRT (n=42). Considering KRT sections, 38 students elected to use the device, while 4 students did not. Efficiency was evaluated by manipulating the timing of questions given via KRT. One KRT-class section was provided the questions to answer with the device periodically throughout class time (PER, n=22), whereas the other section received their KRT related questions during the end of class (EOC, n=20). Both sections received the same questions. Regarding the effectiveness of KRT, students in class sections exposed to KRT were found to perform significantly better than previous sections not exposed to KRT. Students electing not to purchase KRT devices did not present significantly lower performance than students electing to purchase the device. As a whole, female students were found to perform significantly lower than male students in the PER section. However, students with grade point averages (GPA) greater than or equal to 3.0 out of 4.0 (HGPA) were found to perform significantly better in the EOC section. Grouping students by both GPA and question timing revealed HGPA female students performed significantly better in EOC section, while all other student samples grouped by GPA category and gender were ambivalent to question timing. The results indicate that KRT is an effective means to increase students' knowledge of accounting concepts, with presenting the questions at the end of class as the more efficient means in which to utilize KRT.

COGNITIVE SKILLS EMPLOYED BY ACCOUNTING MAJORS

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ABSTRACT

The following research is an attempt to determine if accounting majors share common cognitive skills. The study had accounting students complete an on-line questionnaire that determines whether they are left-brained versus right-brained and a visual learner versus an auditory learner. The results will be analyzed to determine if common cognitive skills exist and analyzed in terms of age, gender, and grade point average. The implications could help instructors determine better methods for improving the educational experiences of accounting majors.

A SURVEY OF VIRTUAL TEAM BARRIERS TO SUCCESS WITH RECOMMENDATIONS FOR BOTH INDUSTRY AND STUDENT VIRTUAL TEAMS

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ABSTRACT

Virtual teams, which include members from multiple locations and possibly multiple firms, rarely meet in person and thus depend on technology to interact and share information. The use of virtual teams is increasing rapidly in industry, enabling firms to utilize the skills of employees from dispersed locations and achieve closer coordination with supply chain partners. Their use is also increasing rapidly in academia as a result of the growth of online courses and programs. Leading and participating in virtual teams involve addressing a variety of problems that differ in both type and scope from those generally seen with traditional co-located teams. This paper discusses the potential benefits of virtual teams and the many barriers to success. It also provides recommendations for overcoming those barriers, including recommendations for virtual teams made up of students participating in online courses. It is critical that business students learn to work effectively in team settings and the rapid proliferation of online course offerings means that the relevant team setting is increasingly becoming that of the virtual team.

ISRAELI TEACHERS' REACTIONS TO TOP DOWN EDUCATIONAL REFORM

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ABSTRACT

This article investigates the teachers' reactions towards an imposed reform initiated by the Israeli Ministry of Education in collaboration with one of the two teachers unions. The data was based on the messages and letters sent by teachers on an internet forum during the longest teachers' strike which took place in Israel between October and December 2007. The research question is: What were the teachers' reactions to the "New Horizon" reform the way they were conveyed on an internet forum during the strike? The article focuses on the opposition to the proposed reform, and it explores on one hand the use of the internet for sustaining this strike, and at the same time it discusses the methodological issues related to this type of analysis. Recommendations are suggested both for successful implementation of educational reforms and for conducting qualitative studies using the internet.

INTRODUCTION

To the best of our knowledge this type of study is new in the educational scene in Israel. Its importance lies in the fact that educational reform of this magnitude will have a very significant impact on the Israeli educational system as a whole, on almost 154 thousand teachers and over 1.7 million students (CBS, 2008). The success or failure of such a reform will be determined, at least partly, by the attitude of the teachers who are supposed to implement it on a daily basis on the ground. Therefore it is crucial to understand their point of view and their reactions to the proposed reform in order to be able to successfully deal with resistance to change by creating partnership between all those involved. In addition to that, this study presents a model of conducting research on the internet.

LITERATURE REVIEW

The literature review deals with educational reforms from a historical perspective in general, and the educational reforms in Israel during the last decade in particular.

The issue of improving education has been a consistent policy aspiration in many countries (Townsend, 2007, Harris, 2009). Significant educational reforms have to deal with basic questions about learning and teaching before the organizational structure of educational institutions is planned. Goldman and Conley (1997) reject the bureaucratic view of teachers as paper pushers as well as the union's view of teachers as free agents, and propose a middle ground approach based on the fact that they acknowledge teachers as professional decision makers. Teachers are professionals whose decisions are related to instruction, counseling, management, planning, implementation and evaluation, and this combination of factors is very demanding. In their view, any reform should take into account the teachers' point of view, and it should be planned after listening to what Cochran Smith and Lytle (1993) call "the "teachers' voices". Goldman and Conley (1997) reveal the frustration felt by teachers when they see that the state requires them to make changes without providing adequate resources, and they stress the importance of funding any significant reform. Odden and Kelley (2002) stress the importance of rewards for teachers as part of any successful reform and mentioned that this issue is rarely adequately addressed.

Hofman (2006) explains that the paradox of reform is that "it begins with distrust of teachers, but it is teachers who are expected to carry it out". He claims that most of the reforms are not academic but rather political and their leaders are not educators but rather politicians, administrators and in Israel's case even businessmen. According to him, the Dovrat committee failed because it blamed teachers for being ineffective and inefficient, and on the other hand it claimed that "their professionalism, enthusiasm and motivation are necessary conditions for the success of the educational system" (Dovrat Report, 2005). He mentions that one of Dovrat's preconditions was that "the Teachers' Union must be barred from his committee room" (Lahav, 2004 in Hofman, 2006) and concludes that "reform must be negotiated, not dictated" .

To summarize the attempts to adopt educational reforms in Israel during the first decade of the 21st century, we can conclude that until 2001 there was an agreement between the Israeli government and the two teachers' unions which specified the working conditions such as work load, salary, tenure, sabbatical, etc. After that date, during five years, the parties conducted negotiations in order to renew the contract, but the gaps between them were so significant that they arrived to a dead end. During these years, the Dovrat committee was formed, and in 2005 this committee published its recommendations which included major changes in the Israeli education system. The government decided to adopt the proposed changes but both of the Teachers Unions strongly opposed those changes, refused to sign an agreement and its members went on strike (Kizel, 2009).

In 2006, the "New Horizon" reform was proposed, and its full implementation was supposed to take about a decade. The teachers union representing the majority of teachers was involved in the negotiations with the ministry of education and accepted to gradually implement the proposed reform. On the other hand, the teacher union representing the high school teachers refused to negotiate based on the same principles, and asked to start the negotiations from scratch. The Minister of Education was not willing to do so because she feared that by doing so she might endanger the agreement she had reached with the main teacher union, and the result was that the high school teachers were not part of the process (Yinon, 2009).

During the 2006-2007 school year, the high school teachers went on a partial strike, but during the 2007-2008 school year the high school teachers decided to go on full unlimited strike starting October 2007 until the government decides to deal with this organization and to reach a different type of agreement with its members than the one to which the elementary teachers had agreed. This strike went on for 64 days and was the longest strike ever in Israel (Reichman, 2008).

The purpose of this study is to examine the positions and the attitudes of the teachers regarding the proposed reform as they are revealed in the open letters and messages they had sent through email. The main research question is: how did the high school teachers convey their point of view about the "New horizon" reform by using an internet forum during the two months strike?

METHODOLOGY

This paper presents the collaborative work between a teacher educator and a veteran high school teacher in order to answer the question: "How did teachers use the internet in order to present their point of view related to the implementation of the "New Horizon" reform?

In order to answer this question, qualitative research was found most appropriate. Strauss and Corbin (1998) defined qualitative research as "any kind of research that produces findings not arrived at by means of statistical procedures or other means of quantification". The researchers gain an in depth understanding of the literature in the relevant domain, approach the question without any hypothesis, but rather with what is called 'sensitising concepts' (Glasser, 1998) and they describe a social phenomena in order to gain a deeper understanding. After a systematic analysis of the data, a grounded theory can be developed (Glasser and Straus, 1967). Structured coding (Lewins and Silver, 2007) was performed. Gaizer and Schreiner (2009) quote Jonathan Kozol (1988) who justified his method of analyzing the lives of homeless people by saying: "What has driven them to the streets? What hope have they to reconstruct their former lives? The answer will be told in their own words".

The aim of this paper is to answer the questions regarding the teachers' attitudes to the proposed reform by enabling them to "answer in their own words". By doing so, we establish content validity, meaning we allow the reader to decide if the data measures what the researchers claim it does. This phenomenological type of research does not aim to prove any hypothesis, but to reveal the "subjective reality" the way the participants in the study perceive it. This inductive type of research is based on or 'grounded' in the data from which it was developed (Bogdan and Biklen, 1982). The teachers' messages were read over and over again in order to be interpreted in a coherent way. The contextual analysis involved carefully coding the data and discerning emerging themes in a consistent way.

A special attention was devoted to ethical issues involved in conducting research by using information obtained from the internet. Researchers have dealt at length with the challenges involved in this type of studies (Clarke 2009, Sharf, 1999, Jones, 1994, Snelson, 2001). Permission and privacy are complex issues when dealing with research done on the internet (Howe and Moses, 1999). Snelson (2001) points out the danger that announcing the group members that a study is being conducted can influence their reactions, and therefore we decided to collect the data without announcing the participants about the research that was being conducted, so that they would not change their reactions as a result of them knowing they were studied. We did not examine a small group, but rather hundreds of teachers who wrote from one single message to daily messages to the forum. In this study we implemented the suggestions of Eysenbach and Till (2001) who ask to consider whether postings on an internet community are 'private' or 'public' communications as well as the number of participants.

While reading the messages written by the teachers it became obvious that they were intended to teachers and decision makers in the field of education as well as to the public opinion, and not as an intimate place for a few teachers who try to form a self support community, and therefore we fell consent was not needed. It was our understanding as researchers that we were not 'intruders' in a private space, but rather spectators in an on going situation which was developing in front of our eyes on a daily basis and we decided to document it, to act as passive researchers who observe and report and not to actively react. In this study, informed consent was never asked because of two reasons: first, it was obvious that the participants wanted their opinion to be heard, so much so that sometimes they addressed their messages to other teachers, principals, leaders of the teachers union and even to the Minister of Education herself. It is therefore safe to conclude that this is a public sphere and most researchers have concluded that it is ethical to conduct research in public places since it can be expected that the participants are seeking public visibility.

Another decision we took was that in spite of the fact that many teachers used their own names and even mentioned the names of the schools where they worked, we would preserve their confidentiality and therefore all the names we used in this article are pseudonyms. Gaiser and Schreiner (2009) point out that "the internet has created communities which could not have been formed otherwise and it provides the opportunity to new possibilities to produce and distribute knowledge". They also mention that the internet itself has a significant impact on how the focus groups which he calls "emerging social forms in cyberspace" evolve and sustain themselves. Since research on the internet is relatively new, we decided to choose the safe side wherever we could in order to make sure that we don't endanger the teachers in any way.

This type of research can lead to information overload and the literature warns about the dangers of not knowing when to stop collecting data in a medium which is constantly changing. We decided to limit the collection data to the messages sent during the 64 days of strike, so in this case the boundaries of the data collection were very clear, although they were not obvious when the study started.

ANALYSIS OF FINDINGS

This chapter presents the main findings that came out of the letters written by the teachers on the forum during the strike that started in October 2007 and till it ended, 64 days later, in December 2007. After carefully coding the data, four main developing themes emerged: the teachers' attitude and feelings towards the government's actions, the status of teachers, their opinion about teaching as a profession based on ideals and the call for intransigent opposition to the proposed reform.

1. Attitude towards the actions of the government

The teachers have expressed strong negative feelings regarding the way the government dealt with the teachers strike. Most of them have expressed a profound lack of trust and a strong feeling of disrespect from the part of the former Minister of Education and the Prime Minister. The main feelings expressed were frustration, anger and disappointment:

"Almost every citizen knows that the education system is on a dangerous slope downwards. The majority agree that we need a major reform, but the same people don't understand why the teachers oppose the proposed reform. The answer is that we feel we have been lied, the proposals do not aim a real reform. It is just one more way to humiliate us" (Sarah)

Sandy complains both about the proposed reform and about the way it was introduced :

"It's tragic that the ministry of education does not realize the situation. The fact that 40000 teachers are ready not to receive any salary for over 40 days shows that we feel very strongly about this issue. We feel that any reform should be discussed with us, the teachers who are supposed to implement it, and not to be imposed on us in an aggressive way where teachers who refuse to join are threatened with dismissal. We feel that this reform which was supposed to improve our status, is actually worsening our working conditions".

Around December 2007, on the eve of Hanukka vacation, the government went to Court and asked for Court orders in order to bring the strikers back to work. This act was considered by many teachers as 'an act of war' and they expressed a lot of anger and fury in their letters to the forum.

"These days we all discuss this terrible Court decision and we try to find our way in this darkness which fell on us during the festival of lights. The teachers, as law abiding citizens, debate the question whether it is moral for Israeli educators not to obey a court order. This is exactly the position in which the clerks who work for the Ministry of Finance want us to be and the Minister of Education follows them as a puppy". (Joe)

The teachers' negative reactions toward the way in which the proposed reform was pushed are so strong that in their messages they talk much less about the proposed change, and they mostly reveal the feeling that they feel trapped in a reform which is not going to improve student learning while at the same time having a negative influence on their working conditions and on the status of the profession.

2. Teachers' status

Most of the teachers agree in their letters that there is a need of reform but they all express their strong concern that the proposed reform will contribute to the on going deterioration of the status of their profession.

Sharon, an English teacher from a high school in Haifa (the third largest city in Israel) writes: "I am well aware of the fact that a reform is needed. Still, before you start implementing it, maybe it is time to go back one step and think again. Do we want to improve the status of the teaching profession and to bring teachers some of the respect they have lost? The teachers should be given suitable working conditions and a decent salary, the respect for teachers should be assured through deeds and not only through empty words".

Tom, a teacher from a high school in Northern Israel, added:

"The status of teachers is linked to very conception that the teacher's time is not important. It shows a much deeper problem. The teacher is not available for any educational activities during the day because he or she has to run from one class to the other in order to teach, and no teacher has a place of his or her own. No room, no phone, no quiet place where to meet students and parents. Any major change should start by redefining what one means by a full time position for a teacher."

3. Teaching as an idealistic profession

Some of the idealistic views of teachers which are seldom heard in a society which stresses individualism more than ever in the past came across crystal clear from some of the messages sent to the forum. The teachers expressed in their letters the feeling that they see teaching as an ideal and not as a mere way of paying the bills, they talked about the love and consideration they feel toward their students and about their concern for the future of the country.

Dana wrote a letter addressed to the prime minister:

"I could have become a doctor, an engineer, a lawyer, a journalist. It was important for me to become a teacher, an educator. I love hundreds of students and I believe in them. I love the subjects I teach. I am proud of being a teacher here, in Israel. I know that most of my students and their parents appreciate the importance of the task I have undertaken".

Shirley, a teacher who teaches 11th grade, expresses similar feelings:
"My choice of becoming a teacher and an educator derives from my will to educate and to influence a generation which will contribute to society. I feel I can help create a better society along the way".

4. Call to protest

The teachers as a group are generally known, both in Israel and elsewhere, as one willing to conform, one which rarely rebels. In many of the letters sent by teachers to the forum they called for the right to strike and they asked other teachers to come out and join the fight, to join the demonstrations, to protest loudly instead of quietly complaining. Indeed, many of the teachers wrote their opinions of forums, sent letters to newspapers, participated in protest meetings and in demonstrations. In one of the letters written by Gaby, a teacher educator, calls teachers and teacher educators not to give up, but rather to be louder and more active in their fight:

"We must never accept this reform. We must never take this road!!! It will bring us to a dead end. It is time to rebel. Let's come and say it out loud: it is time to rebel!!! This is my call to all the good teachers, those teachers who love teaching, giving, improving a child's life. Let's not be afraid to say loud and clear: 'We are not going back to classes until reality is changed'. We must make them listen to us. We simply have to. They can't force this reform down our throats."
On November 17, 2007, a large demonstration of over 100000 people took place in a central square in Tel Aviv. After the demonstration, more militant voices were heard and most of the teachers who wrote letters to the forum called for a 'social revolution'. Jordan, a history teacher who is also an active member of the Teachers Union, wrote an open letter to the representants of the negotiating parties, the Minister of Education and the Minister of Finance :

"You haven't noticed that a hundred thousand teachers, students, parents have joined our protest on the main roads, on the main squares, everywhere. While you were living your comfortable and stable lives in your own homes, a social revolution was born. It is a revolution of those who have been deprived of their basic rights by the government which was supposed to take care of them. On Saturday night, in the Tel Aviv square, the social revolution planted the flag of quality education in the hearts of the Israeli public."

As we have seen, the teachers not only expressed in their messages their point of view about the way the government treated them. They also revealed their ideals, feelings, hopes and disillusions, and they shared with each other and with the politicians their disappointments. Finally, when they felt they had no other choice, they asked for a fight without compromise for something which they considered above their professional interests, but rather in the interest of society at large. Luckily for all involved, the teachers returned to work before the court order went into effect and therefore the law was respected. The Ministry of Education decided to start implementing the proposed reform in elementary school only. The "New horizon" reform was not imposed on the high school teachers and they did not accept it till this very day.

DISCUSSION

The aim of this article was to analyze the reactions of teachers versus the proposed educational reform as they appeared on the teachers forum during the teachers' strike.

The change process can be confusing (Fuks, 1995) and this fact could be clearly observed in the teachers' letters. Some did not have enough information, some had inaccurate information and decisions were not always made on solid ground. Fullan (1993) stresses not only the importance of introducing change, but also to the way it has been achieved. The teachers expressed in their letters to the forum their strong protest against the Minister of Education who attempted to implement the change without listening to what teachers had to say, without asking for their input. The teachers agree that their status is very low and that significant change is more than welcome, but they claim that this way of imposing change is not suited if one intends to improve their status as professionals who should have a say in professional matters which directly affect their working conditions.

There is a consensus in the literature (Fuks 1995, Samuel 1996, Fullan, 2001) that a gradual change process which takes into consideration the input of those who are supposed to implement it and are directly affected by the change is less painful and that it significantly decreases the resistance to change. In the case presented in this study, the teachers who were supposed to be affected by the change perceived those who proposed the educational reform as belittling teachers, as condescending and disrespectful, and not as change agents which consider them partners in a process there their professional competence as well as their personal needs are heard and taken into consideration.

The teachers were disappointed by the fact that the Minister of Education, who was supposed to represent their interest had 'abandoned' them and even had presented in the media the point of view which was closer to that of the finance minister than to that of the teachers. In spite of the fact that many researchers stress out the fact that teachers' motivation to identify with reform is a major element in its successful implementation, and that even top down reform should offer as much autonomy as possible to teachers in terms of planning and implementing it, the teachers felt this had not been the case. From the teachers' messages to the forum it seems that they strongly opposed the proposed reform and even more than that they resented the way this reform had been 'pushed down their throat".

The literature stresses the fact that in order for teachers to identify with large scale reforms they need to be regarded as partners and consulted regarding its most important elements (Fullan 2001, Hargreaves 1994, Darling-Hammond & McLaughlin, 1995).

In this case, the teachers felt they were not at all involved in the process, that their voice was not considered important and therefore was not heard, and that they were used as pawns who should simply accept the reform as is and should implement it the way they are asked to without asking questions. Their frustration was stronger because of the fact that they had higher expectations and they decided to strongly oppose the proposed reform.

RECOMMENDATIONS

This study was entirely based on letters and messages sent by teachers through email on different teachers forums during the teachers strike which took place at the end of 2007 and therefore it presents the situation from the perspective of the teachers the way they saw it at that point in time. Future studies should present findings of in depth interviews with teachers to determine their attitude towards the proposed reform as well as towards that strike seen in retrospect. In addition to that, quantitative studies based on large scales surveys are needed in order to evaluate the impact of the "New Horizon" reform on students and teachers and in order to be able to generalize these findings.

The strike ended in December 2007 and more studies are needed in order to find out what are the teachers' attitude towards the way in which the strike was conducted, the roles played by each one of the leaders and the effects of this strike on the reform which was implemented.

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CORPORATE COST OF DEBT: THE ISSUE OF DISCOUNT OR PREMIUM BONDS

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ABSTRACT

The traditional textbook method of calculating a corporation's cost of debt capital tends to minimize the practical process used to arrive at that cost. This is particularly true if the corporation has issued a coupon bond at either premium or discount. The theoretical before-tax cost of debt is easily calculated and does include the amortization of the discount or premium, but the significance of this amortization is not apparent. Further undermining the cost-of-capital process, finance and accounting students are taught that the dollar amount of coupon interest is tax-deductible to the corporation while tending to ignore the tax effect of amortizing the discount or premium or the amortization of other expenses associated with the original issuance of the bond. This paper bridges finance theory with accounting practice to fully include the effect of discount or premium amortization on the cost of debt capital to a corporation and extends material presented in popular finance and accounting textbooks.

INFORMATION SYSTEMS INTERNSHIPS AND THEIR RELATIONSHIP TO FUNDING, RESEARCH, CONSULTING, RECRUITMENT, AND ECONOMIC OUTREACH

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ABSTRACT

Most Information System programs have suffered from a dearth of students in recent years. This is in contrast to enrollments in 2003 when enrollments were at an all-time high. Today reputation, prestige, and simply knowing IS programs, exist is more important than ever. One method to reach new students as well as new funding sources, research and service opportunities, and help local economic development, is through Internship programs. Studies have listed the benefits students and employers reap from participating in and supporting internship programs. But what are the benefits Information Systems programs receive from supporting internship programs? The responses of 180 colleges of business deans suggest Information Systems programs which require all students to have internships, more frequently participate in economic development activities and develop a greater connection to the community, their classroom discussions are richer, they more receive external funding, find new research opportunities, and their student interns are being hired sooner by the best organizations into better positions with higher, salaries than students without internships and the department reputation is enhanced.

INTRODUCTION

Studies have been conducted on the benefits business students have received from internship opportunities (Lahm, 2006, Gault et. Al, 2000, Cannon et. al., 1998, Anonymous, 1994, Peace, 1992, Schmutte, 1985), but none have focused on Information System programs.

What are the benefits of student internships to IS programs? The three major categories that are mentioned in the mission statement of most colleges and universities are teaching, research and service, through not always in that order. Are IS programs receiving benefits in these or other areas from student internships? Do internships affect external funding, reputation, or recruiting?

Internship programs have been around since 1906, but few colleges of business require them for all students. Only 6% of the 180 schools responding to this survey require internship experience as a condition of graduation for all students. The percentage required by IS programs is much higher at 16.3%. Eighty of the 180 responding schools have IS programs and 26 require internships as a condition for graduation.

Internships come in various forms and are called by a variety of names; externships, co-ops, practicum, etc. Typically, an intern is someone working in a temporary position with an emphasis on education rather than employment. An internship is similar in several respects to an apprenticeship. Cooperative education Departments are usually more structured than internships and combines academic education with practical work experience. The term internship will be used to describe all work-base education experiences.

LITERATURE REVIEW

Recent research on IS internship programs is scarce. A quarter page in the June 9, 2008 issue of Computerworld discussed an internship for those wanting to promote entrepreneurship and vegetarianism. Three informational articles were written in 2007 about business internships. They were very brief, a total of only ten pages in length, four pages of which were photographs. Sandvig, et al. is the only IS article addressing internships in 2007. They found "internship experience is the single most influential factor for predicting starting salary for IS graduates" (2007, p 616). Further, they found internship experience increase starting salaries by 10.4% and they reduced the time it took for students to land that first job.

Beckett in March of 2006 wrote a three-page article in People Management discussing internship issues for human resource departments in the United Kingdom. The spring 2006 issue of the Baylor Business Review had two articles touting the ways marketing internships benefit their students. Only one quarter of a page in the last three years out of the hundreds of thousands pages written in business journals was devoted to IS internships.

Research has shown three main groups benefit from internships: students, employers and educational institutions. Many studies have found benefits to student interns: Higher starting salaries for graduates, (Gault, et al., 2008, Sandvig, et al., 2007, Malcolm, 2000, & Taylor, 1988), higher job satisfaction later in employment (Gault, et al., 2000, Devine, et al., 2007& Taylor, 1988), more job offers that come sooner (Gault, et al., 2008, Sandvig, et al., 2007, Taylor, 1988, & Thiel and Hartley, 1997), more job offers (Devine, et al., 2007, Malcolm, 2000), better extrinsic success (Gault, et al., 2008, & Taylor, 1988), development of communication skills (Knemeyer and Murphy, 2002), better career preparation (Gault, et al., 2008), improved job-related skills (Devine, et al., 2007, Knemeyer and Murphy, 2002), improved creative thinking (Gault, et al., 2008), better job interviewing skills (Gault, et al., 2008), better job networking (Gault, et al., 2008), stronger resumes (Devine, et al., 2007, Malcolm, 2000), more money earned as a student (Knemeyer and Murphy, 2002), and academic credit earned for internship work (Knemeyer and Murphy, 2002).

Employer benefits include: first choice of the best students (Gault, et. al, 2008, Malcolm, 2000 & Thiel and Hartley, 1997), best selection of future employees (Devine, et. al, 2007, Malcolm, 2000, & Hall, et. al, 1995), greater likelihood of employer/employee satisfaction (NACE, 2005, Knemeyer and Murphy, 2002, Malcolm, 2000, & Thiel and Hartley, 1997), fresh, valuable ideas from newly-educated interns (Knemeyer and Murphy, 2002, Thiel and Hartley, 1997), a solid networking relationship with the college (Thiel and Hartley, 1997), an opportunity to fulfill social responsibilities by reaching out to students (Thiel and Hartley, 1997), and a valuable source of affordable part-time help (Devine, et. al, 2007, Knemeyer and Murphy, 2002, & Malcolm, 2000)

Suggested benefits to IS programs include: an improved reputation (Devine, et. al, 2007, Thiel and Hartley, 1997), improved student recruiting efforts (Devine, et. al, 2007), the ability to attract smarter students (Gault, et. al, 2008 & Thiel and Hartley, 1997), new scholarships and other forms of funding (Gault, et. al, 2008 & Thiel and Hartley, 1997), networking within the local community (Gault, et. al, 2008 Devine, et. al, 2007, & Thiel and Hartley, 1997), external curriculum assessment (Devine, et. al, 2007, Thiel and Hartley, 1997), and valuable practitioner input (Thiel and Hartley, 1997).

A few negative aspects of internship programs include students not taking their internship seriously and extensive faculty time spent advising interns (Krohn, 1986) and one study indicated internship program administrators are under-appreciated and not adequately compensated for their efforts (English and Lewison 1979).

HYPOTHESES

The research topics previously discussed were used to develop the following hypothesis. Based on previous research, these hypotheses are stated in positive terms. It is expected that benefits will come to IS programs that require student internships.

H1: *IS programs with internship programs are capturing the teaching benefits.*
H2: *IS programs with internship programs are acquiring the research.*
H3: *IS programs with internship programs are providing service.*
H4: *IS programs with internship programs are helping with economic development.*
H5: *IS programs with internship programs are receiving financial rewards for offering student internship programs.*
H6: *IS programs are using student internship programs for recruiting.*
H7: *IS programs are using their student internship programs to enhance their reputation.*

Each hypothesis is stated in the positive statement, as suggested in prior research, benefits in all areas are expected to be found.

CONCLUSIONS AND SUGGESTIONS FOR FUTURE RESEARCH

Internships are underappreciated for the role they play in business schools. While 95% of the institutions responding to the survey in this research offer some form of internships, it seems only a small percentage are cultivating the rewards that could be available to them. Internships are a source of additional students in times of shrinking enrollment, for example. Internships enhance the reputation of schools. They can also be a channel for much needed funds for research. Internships can provide faculty with new business experience through service and consulting opportunities as well.

Few IS programs are receiving these benefits. It is evident that opportunities exist for departments to reap the rewards from internship programs.

More research must be conducted to enhance our knowledge of these relationships and the benefits student internships offer.

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ARE STUDENTS AND THEIR PARENTS VIEWED AS CUSTOMERS BY AACSB-INTERNATIONAL MEMBER SCHOOLS? SURVEY RESULTS AND IMPLICATIONS FOR UNIVERSITY BUSINESS SCHOOL LEADERS

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ABSTRACT

This paper is part of a continuing research stream dealing with organizational behavior and culture in higher education, specifically within AACSB-International member schools. Using responses to a national survey sent to AACSB-International members schools located in the United States, we report perceived customer orientation levels as part of a larger measure--market orientation levels-- toward students and parents of students. Customer Orientation and Market Orientation levels are reported for Academic Vice-Presidents, Business School Deans, and Accounting Department Chairs. A customer orientation strategy is a necessary part of an organizational environment leading to a market-oriented culture and is based upon the acceptance and adoption of the marketing concept. The market-oriented organization recognizes the importance of coordinating the activities of all departments, functions, and individuals in the organization to satisfy customers by delivering superior value. The market-oriented organization continually monitors customer information, competitor information, and marketplace information to design and provide superior value to its customers. Theory and empirical research suggest that higher levels of market orientation result in higher levels of organizational performance. Comparisons of the various input scores submitted by the survey respondents are made against a benchmark established for businesses in the marketing literature and then scores are compared by administrative groups against one another. 102 Vice-Presidents, 141 Business School Deans and 102 Accounting Department Chairs responded. The paper presents details of the research process, findings, statistical inferences, and discusses the implications of the research for schools of business schools and academic accounting departments.

WIKIS: AN APPLICATION IN UNDERGRADUATE MANAGEMENT EDUCATION

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ABSTRACT

Organizations in the past quarter century have been changed by the integration of desktop computing and communication technologies. The resultant changes have included an entire generation (Digital Natives, Net Generation) raised in the digital world. Web applications such as blogs, wikis, and podcasts have enabled individuals to produce and distribute digital content worldwide. Business educators are faced with the challenges of developing the pedagogical tools for a generation steeped in customization and sharing. This paper discusses the inclusion of wikis as part of the instructional design for a five-week summer undergraduate management course.

INTRODUCTION

Organizations have been profoundly changed in the past quarter century by rapid innovation in desktop computing and communication technologies. Commercialization of the Internet through the World Wide Web (WWW) has allowed organizations and individuals to create and publish vast amounts of digital information (Friedman, 2006; Richardson, 2009; Tapscott & Williams, 2008). Initially the web applications were designed to search for static pages of information (Tapscott & Williams, 2008). Today, these web applications (i.e., blogs, wikis, podcasts, RSS feeds, social networking) allow for an open, collaborative production of information (Beldarrain, 2006; O'Reilly, 2005; Richardson, 2009; Sendall, Ceccucci, & Pesalk, 2008; Tapscott & Williams, 2008). These web applications, generically called Web 2.0, permit 44% of Internet users to produce and share digital content online (Lenhart, Horrigan, & Fallows, 2004). This openness for sharing is apparent in the popularity of web sites such as Facebook, Flickr, MySpace, YouTube, and Wikipedia (Bisoux, 2009; Madden & Fox, 2006; Sendall et al., 2008; Tapscott & Williams, 2008).

Wikipedia is an example of a wiki with over 75,000 contributors (Wikipedia, 2009). Wikis are web pages that allow multiple users to create and edit web pages (Alexander, 2006; Baldarrain, 2006; Bisoux, 2008, Duffy & Bruns, 2006; Frydenberg, 2008; Parker & Chao, 2007; Richardson, 2009; Tapscott & Williams, 2008). Richardson (2009) reports organizations such as Disney, McDonalds, MIT, and the city of Calgary are using wikis. As wikis become prominent in the business community, business educators will need to consider their value as a pedagogical tool. For instance, wikis allow students to interact with digital content over time thus providing the educational benefit of creative, critical thinking (Duffy & Bruns, 2006; Richardson, 2009; Safran, Helic, and Gütl, 2007). Educators are using wikis within the classroom as a simple webpage, collaborative analysis, sharing class notes, project management, and course material distribution (Frydenberg, 2008; Parker and Chao, 2007; Richardson, 2009).

The proliferation of digital content provides numerous challenges for post secondary educators. Traditional students (i.e., 18-25 years old) currently entering higher education have only lived in a digital world of computers, Internet, and iPods® (Oblinger, 2003; Palfrey & Gasser, 2008; Pleka, 2007; Robinson & Ritzko, 2009; Tapscott, 2009; Tapscott & Williams, 2008). The norms for this generation include multitasking, customization, collaboration, and speed (Oblinger, 2003; Tapscott, 2009; Tapscott & Williams, 2008). Pletka (2007) observed in the K-12 environment this generation "often recoil from isolated, lecture-based, information-dated, responsive-deficient silos of learning comprised of outdated technologies from the mid-20th century" (p. 13). Students today expect a flexible learning environment that takes "place where and when they want it" (Tapscott, 2009, p. 77). The current generation of students is pragmatic and attends college not for intellectual knowledge, but employable skills for the current workforce such as communication skills, desktop computer applications, and Web 2.0 tools (Sendall et al., 2008). Today's corporations expect business educators to incorporate Web 2.0 applications in their teaching (Bisoux, 2009).

This paper describes the application of wikis in an undergraduate Principles of Management class at a Northeastern regional comprehensive university during a five-week summer session. The course was designed as a face-to-face class using the Blackboard® course management system for the delivery of course materials (i.e., syllabus, handouts, quizzes, and exams) with the wiki as a course supplement.

APPLICATION

As an initial foray into wikis, the course was designed as a private site open only to the instructor and students. Two wiki platforms, Google Sites™ and PBWorks™, were considered for their ease of use and the free pricing to educators. Google Sites™ is a part of the Google web applications (i.e., Google Reader™, Google Docs™, and Blogger™) and requires individuals to create an account using an email account and password. PBWorks™, on the other hand, requires only the creator of the wiki site (i.e., instructor) to create an account with an email address and password. During a two-week design period available to the instructor course content (i.e., syllabus, presentations, handouts) was easily loaded to both platforms. Both sites allowed easy design of the course wiki FrontPage. The instructor experienced some difficulty in adding a RSS reader to the PBWorks™ FrontPage during the design phase. One difference between the two platforms is the method used for inviting individuals to share, or collaborate, on the site. Google Sites™ requires the owner (i.e., instructor) to enter an email address for the individual sharing the site. Google Sites™ sends an email to those individuals announcing an invitation to join the course site. The individual confirms the email and must create, if necessary, a Google account to gain access to the specific site. PBWorks™ requires the instructor to provide students with the course site URL. Students request permission to join the site via email to the instructor. The PBWorks™ process allows students to use an existing email account and not create another logon account. With only 14 registered students for the summer course, the method for sharing the site was deemed equivalent for both platforms. After considering the pros and cons of each platform, the instructor chose Google Sites™ for this specific course wiki.

The course wiki was introduced at the beginning of week two of the five-week summer session. The instructor uploaded various course documents and created a hyperlink (Course

Documents) to them from the wiki home page. Additionally, the instructor created The Environment page and associated hyperlink to compile a list of questions students had concerning the environment in which managers operate. On day one, week two, the instructor introduced the concepts of wikis and RSS readers. After sharing the site students were asked to find various course documents (i.e., syllabus, handouts, assignments) on the course wiki. Students were asked to compare and contrast the course wiki with the course Blackboard® site. The instructor had designed the course wiki to parallel the Blackboard® site in all aspects except for the delivery of quizzes and exams. The instructor wanted to retain the automatic grading and feedback feature of the Blackboard® system. Through this parallel structure students could maintain a frame of reference (i.e., Blackboard®) as they learned about wikis. After a few minutes of exploration, the instructor guided the students to The Environment page. This page introduced the concept of how wikis provide an Edit Page feature for individuals to add content to the page. After demonstrating how to create a new page and the associated hyperlink to the page, students practiced this activity by adding content to The Environment page. The instructor then added content asking students to view a video posted on the PBS website and post their comments on The Environment page. Throughout the remaining weeks of the semester the course wiki was used to post student project assignments. These assignments involved a mixture of creating new content for the course wiki pages, adding comments to a wiki page, or uploading attachments.

As the semester progressed, the course wiki was used as a course management portal. The FrontPage contained a Recent Announcements area that showed the five most current class announcements. The FrontPage also contained a RSS reader set to receive CNN News. This element was added to the page to teach the concept of RSS and to reinforce the concept of environmental scanning. For example, each class period started with a review of the CNN News feed. This allowed students to integrate their previous learning in business courses to discuss current issues affecting managers. Recent edits to a page by the instructor or student was highlighted in the Recent Activities area of the left sidebar. Finally, the FrontPage provides the ability to track page revision history. Through More Actions in the upper right hand corner, then choosing Revision History, the instructor was able to determine the level of student participation in course wiki. This information formed the basis for a portion of the student's class participation grade.

Students were asked at the end of the semester to assess the course wiki. The students felt the course wiki was user friendly and helped to organize their learning. Future use of the wiki should include a greater discussion about rules for editing pages. For example, some students did not understand that during the Edit Page process the page is locked to prevent simultaneous editing but the lock can be disrupted through a Break Link request. The students recommended the course wiki as a standard item to future course design. The students further recommend that course wiki remain closed only to the students enrolled in class or to invited individuals.

SUMMARY AND CONCLUSION

There is little argument that organizations in the past quarter century has been changed by desktop computing and communication technologies. Maturing of the Internet has allowed individuals to become producers and distributors of digital content. As the Internet matured an entire generation has emerged in the shadow of this digital world. A generation that perceives, interacts, and learns differently than the analog generations. These changes will challenge collegiate business educators to develop pedagogically approaches that address the learning style of a generation steeped in customization and sharing.

A quarter century ago business educators immersed themselves in teaching the latest computer application skills (i.e., word processing, spreadsheets, presentations). The Net Generation requires business educators to add Web 2.0 applications (i.e., blogs, wikis, podcasts) to their repertoire. This will require business educators to go beyond learning the mechanics of these applications to teach the skills. Business educators will need to understand how these applications are being deployed in today's organizations. Wikis and podcasts provide business educators with a starting point to learn the mechanics of the application while developing pedagogical tools for a collaborative, student centered learning.

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THE ART AND SCIENCE OF FOSTERING ENGAGED LEARNING

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ABSTRACT

Engaged learning and engaged learners are increasingly cited as critical factors in producing significant learning. The purpose of this article is to emphasize curricular engagement as an important aspect of instructional design. To achieve this goal, this article reviews the definition and measurement of academic engagement and examines environmental antecedents that foster or discourage each of the dimensions of engagement. First, we present a literature review of academic engagement, in addition to an overview of the academic learning environment utilizing self-determination theory and Karasek's (1979) demand/control/support model of job context. Next, we explore the empirical relationships between environmental effects, engagement, and academic achievement by presenting a study utilizing secondary data collected at the university level. Approximately 2,500 student respondents provided data for this analysis. Results support the hypothesis that curricular engagement has a positive effect on GPA. Role overload was found to moderate academic achievement while academic engagement was found to mediate perceived competence's effect on performance. The learning environment consisting of student autonomy, instruction support and demanding learning tasks all fostered conditions for academic engagement. These findings lead to recommendations for developing learning environments and pedagogies designed to foster increased levels of engagement. Five principles for fostering curricular engagement are offered to enhance teaching and learning: 1) empower students, 2) provide support resources, 3) create demanding learning tasks, 4) beware of role overload, and 5) utilize multiple targets of engagement.