

A Different Approach to Presentations for Graduate Level Accounting Students

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ABSTRACT

As faculty members we are caught trying to create an enjoyable learning experience structured with high expectations and strict standards. Students find assignments that have real life applications, to be enjoyable. This paper discusses how students can enjoy making presentation in a challenging environment. Through two different presentations students evaluate their peers, discuss international culture, and review technical accounting content. Student evaluations for these assignments are relatively high and comments quite favorable about their learning.

Introduction

The Accounting profession has been critical of the communication skills of accounting graduates for decades. The lack of these skills has been discussed in various venues including the 1989 “Big 8 Perspectives” white paper” and the 2000 Albrecht and Sack’s publication. Yet, the ability to make presentations is a critical key to the success of accountants.

In 2009 our Accounting Department began a Master of Science program to meet the New York State 150 credit hour requirement. One of our required courses was Accounting Research and Communication. I was asked to teach this course. I do not have a background in Business Communication but, I have professional experience as a CPA and in industry besides teaching for 25 years.

I wanted to include a presentation component within the course. Our undergraduate School of Business assesses oral communication skills as part of the core learning objectives. I did not want to duplicate this learning experience, nor did I want the work to focus on the research leading up to the presentation. I did however, want them to concentrate on the process of making a presentation and how to convey content.

I thought about my professional experiences. I remembered a presentation, when I was Manager of Internal Audit, made by my supervisor, the company CFO. The presentation was terrible he had a lot of numbers and talked to them. It was very boring and being his direct report I was embarrassed. So I decided that students needed to have some experience presenting numbers.

At the same time there many discussions about how students want international experiences but lack exposure to international life. I came across the book Kiss, Bow, Shake Hands by Terri Morrison and Wayne Conaway. This book contains a summary of business customs and culture in over 60 countries. I then knew I had a non-numbers presentation which would not require a lot of research. Each student could select a different country, and then present based upon the information in the book.

I do require some additional research. They can only use four power point slides and the first slide must contain the country name, the colors of its flag, and population information. I felt this was not overly time consuming research. There was then plenty of time to focus on the content of the presentation not the research process leading up to the presentation. Also, they don't have any worries about the technical accuracy of the material.

Number Presentation

This course is required for the program which only has Accounting majors. Since the course has a minimal technical focus the students are required to present a problem selected from a CPA review book. The problem must be computational in nature and they usually select from FARS. Although some students have selected cost oriented problems.

Requiring CPA review problems accomplishes a couple of things. One, they have the answer, so again they are worried only about conveying the content. In addition, they don't have to worry about the computational accuracy nor the technical explanation. Of course that is until I ask them questions that go beyond that which is written in the review book.

They are evaluated based upon their understanding of the original technical material and how they stand up to questions. I always make sure that the proper technical material is conveyed to the class. In this way the presenter gets asked tough questions and a variety of technical material is reviewed for all students. I know the importance of being able to field tough questions. The first presentation I made to the company CEO lasted TEN seconds before he asked the question he wanted answered. Of course in this case he wanted the conclusion first, and I had to back my way through the presentation in the order he wanted not the logical approach I had started with. Regardless the point is the presenter must be prepared to answer questions.

Oral Presentation Rubrics

At the undergraduate level, all professors in our School of Business use a rubric developed by the Learning Assurance Committee. I had been a member of that committee and appreciated the learning process I went through during the development of this rubric. So I decided that the evaluation rubric would be one developed by the students.

I wanted them to have a reasonable process for developing this rubric. I thought the easiest way for them to create a rubric was to critique a presentation. Therefore, I start one class with a presentation that includes a variety of errors. With this as a starting point the class begins critiquing my performance. This accomplishes many things, one is they get used to critical evaluation techniques. The second is it allows them to get even with me, while I show them I can be human. I can model behavior on accepting constructive criticism. Third they are really applying their undergraduate learning about presentations.

Course Evaluation

The classes evaluated the number presentation as a **5.8/7**. Some of their comments included:

- Learned a lot about how to interpret questions
- Practice presenting is always helpful

- CPA Review
- Learned a lot of new material

I believe this is a worthwhile learning exercise at the graduate level. After the numbers presentation we review the rubric to see if it is applicable to making non-numbers presentations. After minor changes regarding number specific expectations, we use the same rubric for the culture presentations.

Culture Presentation

The second presentation involves discussing how a country's business culture differs from the expected US customs. The goal is for the students to learn about a variety of cultures not just the one they are presenting. The students try to choose a country that they have visited either as a family member, or as a study abroad student. This allows for a personalized discussion that helps increase the audience's interest.

I do limit the length of time and the number of power point slides. Since the emphasis is not on the research, I believe the learning should involve focusing on presenting the most important and most interesting content.

They enjoy this part of the course the most rating it **6.9/7.0**. Comments include:

- Best part
- Learned a lot
- Enjoy learning about other countries
- This was our favorite assignment
- Enjoyed this. Was very interesting to learn about the other countries especially because some of us are interested in possibility working abroad.

The students utilize creativity while demonstrating their enjoyment in the topic. They want to make their presentation. If they have visited the country they will incorporate their pictures. If they know some native food they will bake it or bring it in.

Evaluation

I try to make the class enjoyable. However, they are constantly in a learning environment. One way I increase the learning is that I have some of the students evaluate the other students. Again the class designs the rubric. I establish groups during the semester and one set of group leaders evaluate the numbers presentation and a different set evaluates the culture presentation.

The approach is to have the evaluating group leaders make their presentations a week before their classmates. This has a two fold purpose:

1. They evaluate each other and then we discuss the grading rubric so we can make any corrections prior to evaluating the class. Also, this allows us to discuss expectations.
2. The other advantage is that the remaining students are not asking the professor what is due. The students are carrying out the guidelines and the evaluating group leaders are responsible to answer questions.

I do not delegate ultimate grading responsibility. After all the students finish their presentations I sit with the group leaders and we go through each presentation. The students go first with their evaluations. The grading is based upon “30” points and the inter-grader evaluation is pretty close. I do not let them just say the person earned “30” points. If I saw an issue I ask the evaluator why they thought the person did nothing wrong. This is rare usually we are discussing similar issues and someone may have taken off two-points when another person took off one-point. Also, sometimes the same mistake is classified differently. Another part of their learning is that the presentations can run over a few classes into two weeks. They must remember details supporting their evaluations.

Either way the evaluators talk and support their evaluations. In this way I am trying to have them learn to constructively evaluate. I discuss the overall evaluation with the other students. Also, I do not mention any individual student evaluator when I relate the comments.

Conclusion

As faculty members we can have high expectations and strict standards for our students. On the other hand we owe them assignments that have real life applications, and if possible the assignments should be enjoyable as well as challenging. In this assignment I am embedding:

1. Evaluating Peers
2. International Culture
3. Technical Accounting Content
4. Presentation Experience

At the same time they are enjoying the learning experience. We can be creative with our assignments without sacrificing rigor and standards.

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