

**Curriculum Administration and the Quality of Instruction  
Stan Ross Department of Accountancy**

This document outlines practices and processes with respect to curriculum administration and the quality of instruction with emphasis upon continuous improvement. The topics included in this document are as follows:

- Learning goals
- Course committees
- Office hours
- Accountancy learning assessment
- Continuous improvement – curriculum
- Continuous improvement – courses
- Continuous improvement – teaching
- Continuous improvement – administration
- Additional resources and activities for students

### **Learning Goals**

During 2003-2004, the Department developed preliminary learning goals. These preliminary goals are the same for the undergraduate and master's programs. The master's programs, however, are more intense and entail more depth and breath. Doctoral program learning goals will be developed in the future. The learning goals have been disseminated to course coordinators and the faculty. Course committees are charged with ensuring attainment of these goals. They are also responsible for ensuring that these goals are included on course outlines to reinforce their importance with instructors and to better communicate expectations to students.

The Department will continue attempts to obtain learning goals from peer schools as a basis for reference. After obtaining goals from peer and aspirant schools and refining these goals based upon experience, the plan is to concentrate upon formal assessment of progress toward these goals. In addition, after obtaining the benefits of experience, we plan to develop separate learning goals for each program.

The preliminary goals, with the designation of courses and tentative assessment measures are as follows:

1. ***Appreciate the professional role played by accountants in society in providing and ensuring the integrity of financial and other information***

Examples	Courses	Possible Measures
General	Auditing	Exam questions
Introduce auditor's report	Financial Principles	Exam questions

2. ***Appreciate the ethical and regulatory environment for accountants***

Examples	Courses	Possible Measures
<i>Sarbanes, Role of FASB, SEC</i>	Intro, intermediate	Exam questions

Ethics – case studies	Managerial, cost accounting (for majors)	Exam questions
Competition for the Briloff ethics prize.	Accounting Information Systems	To be determined
Current events	Systems	To be determined
Auditor/ internal auditor obligations and regulation	Auditing? other?	Exam questions

3. ***Develop the ability to research the accounting literature***

Example	Courses	Possible Measures
Show proficiency in use of FARS.	Intermediate	To be determined

4. ***Develop general accounting knowledge and skills necessary for successful careers in accounting***

a. ***Understand business processes and analysis***

Examples	Courses	Possible Measures
General	Cost Accounting	Exam questions
General	Accounting Information Systems	Exam questions

b. ***Understand internal controls and security***

Examples	Courses	Possible Measures
General	Auditing	Exam questions
Budgeting, variance analysis	Managerial Accounting	Exam questions
Government budgeting	Advanced Accounting	Exam questions

c. ***Understand risk assessment and assurance for financial and non-financial reporting***

Examples	Courses	Possible Measures
General	Auditing	Exam questions

d. ***Be able to successfully apply project and engagement management concepts***

Examples	Courses	Possible Measures
General	Auditing?	Exam questions

5. *Develop technical accounting knowledge and skills necessary for successful careers in accounting*

- a. **Be able to record, analyze, and interpret historical and prospective financial and non-financial information** with appreciation of the relevant theoretical background and accounting alternatives

Examples	Courses	Possible Measures
General	Intro, intermediate, advanced	Exam questions
Prospective – forecasts, pro-forma reporting, MD&A	Intermediate	Exam questions
Budgeting	Cost Accounting	Exam questions

- b. **Demonstrate the ability to design systems and apply technology to financial and non-financial information management**

Examples	Courses	Possible Measures
General	Accounting Information Systems	Exam questions

- c. *Be able to work with key concepts of federal income taxation of individuals and corporations*

Examples	Courses	Possible Measures
General	Individual and corporate tax	Exam questions

6. *Develop an appreciation for global business opportunities and practices.*

Examples	Courses	Possible Measures
General	Individual and corporate tax	Exam questions
Contrast US and international accounting	Intermediate, Advanced	Exam questions
Foreign currency transactions, hedging, translation	Advanced Accounting	Exam questions
Role of International Accounting Standards Group	Advanced Accounting	Exam questions

7. *Develop effective written communication skills*

Example	Courses	Possible Measures
Demonstrate the ability to write a good memo.	To be assigned.	To be determined

**(Boldface items are from the AACSB Standards)**

## Course Committees

Teaching and program development activity is coordinated by course committees. These committees, comprised of all full and part-time faculty who teach the course, determine the content and course operation. Each committee is responsible for a particular group of courses such as managerial accounting, intermediate accounting, and taxation. The committees meet periodically to consider their courses. Course committees are a central element of the Department's commitment to demonstrate quality and continuous improvement in teaching. Responsibilities of these committees include the following:

1. Examine course and exam content for appropriateness of subject, depth, breadth, format, and uniformity between sections,
2. Course and instructional development including demonstrations of continuous improvement,
3. Coordinate multiple section courses,
4. Monitor to ensure oral and written content, discussion of ethical issues, international content, and interaction with practice, as appropriate for the course,
5. Systematically monitor teaching innovations made in other schools,
6. Consider relationships with other accountancy and business courses, and
7. Review grades and course evaluations each semester and counsel faculty members as appropriate.

The committee chairs for 2004-2005 are as follows:

<b>Committee</b>	<b>Courses (ACC or TAX)</b>	<b>Chair</b>
UG fundamentals	2101	Ping Zhou
Graduate introductory	9100, 9110	Not assigned
Systems	3202, 9816	Tony Tinker
Auditing	5400, 9821	Julius Cherny
Intermediate	3000, 3100, 9804	Hugo Nurnberg
Cost	3200	Marilyn Neimark
Managerial	2203, 9115, 9811, 9815	Bharat Sarath
Advanced financial	4100, 9805	William Ruland
Tax	All tax	Hy Gorenberg and Steve Melnik
Doctoral programs	All accountancy doctoral level	Masako Darrough

During 2004, the Department initiated two additions to the responsibilities of course committees to effect continuous improvement. The first includes monitoring for specific disclosures on course outlines. In addition, the Department has recently increased its examination of grading standards. Beginning in 2004, the Department was able to arrange for a computer summary of the grade distributions for all accountancy faculty

members. The chairman has shared this information with the faculty, with the objective of better ensuring that student grades are commensurate with learning activity and performance across all courses and sections. Course committees are now responsible for examining course grading on an instructor-by-instructor basis.

### **Office Hours**

All faculty members are expected to strive for excellence in teaching. Faculty members are required to maintain office hours. Hours are posted on bulletin boards and usually announced to students in the course outlines. This three-hour allocation must be distributed over at least two days. Hours are posted and generally announced in class. If faculty members cannot be in their offices during hours, the usual practice is to post a notice on the door which either specifies another location or indicates when the faculty member expects to return. Adjunct faculty are now paid for office hours, a policy designed to increase accessibility to students.

### **Accountancy Learning Assessment**

The Department is developing an exam that all students will take in order to evaluate the success of the undergraduate program. At present, this exam is given to students who have just completed their junior level courses. It consists of multiple choice questions which are randomly selected from amongst a pool of questions provided by the faculty. Students complete the exam on-line and receive immediate feedback. The objective is to assess the success of teaching and learning on a course-by-course basis.

During the Fall Semester 2004, the exam was administered to 40 students on a pilot basis. The plan is to modify the exam after evaluating the pilot test and administer it to all senior level students in 2005. Students who take the exam will receive a small grade boost for one of the senior level courses. The Department will then consider whether to prepare another exam for graduating students.

### **Continuous Improvement – Curriculum**

#### **1. Full-Time Tax Program**

During the Spring Semester 2003, the Department developed a full-time MS program in Taxation, an innovation initiated by Professor Melnik and the tax group. Previously, advanced study in taxation was available only on a part-time basis. This program permits students to take full course loads and complete the coursework expeditiously. It includes a new course in state and local taxation, an increasingly important topic.

The Department modified the entry requirements for the MST in taxation. Admission now requires prior completion of Baruch's financial accounting course (or equivalent) or that the applicant hold a JD. This criterion replaces the previous requirement that applicants are either CPA-eligible or hold a JD. The change makes the program attractive to students who do not have accounting or legal backgrounds. In expanding the potential pool of applicants, the overall objective was to develop an

attractive full-time MS in Taxation program. Enrollments have increased considerably with the Department accepting 47 applications in 2004 compared to only 24 applications in 2000.

## **2. MS for Undergraduate Accountancy Majors**

Historically, admission to the MS in Accountancy program has been reserved for students with undergraduate degrees in fields other than accounting. Recently, accounting majors have expressed interest in this program, due in part to the waiver of experience requirements for graduates to obtain a CPA. The Department is developing three new advanced courses which should permit undergraduate accounting majors to pursue the MS without duplicating previous accountancy courses. The three new courses are:

Forensic accounting,  
Entity taxation, a second elective taxation course ,  
Advanced managerial accounting.

## **3. Increased Student Focus**

In February 2003, the faculty agreed to limit the number of accountancy courses that a student may enroll in during a particular semester or summer session. The objective is to encourage more student focus and reduce the possibility that otherwise capable students may be stretched too thin.

## **4. Degree Requirement Program**

During 2004, Mike Wynne developed a concise summary of 150-hour program requirements and has posted these on the web site for students. The web site includes an easy-to-read summary of degree program combinations, discussion of program advantages and opportunities for graduates, specification of entry requirements, and procedures for application. Following this is an outline of courses that students should take. Previously, it was necessary for advisors to personally communicate much of this information.

## **5. Undergraduate Course Sequencing**

In 2003, the Department revised and revised course pre-requisites for the undergraduate accounting program to provide students with more flexibility in course scheduling.

## **6. International Executive Program**

Plans are underway to launch the Department's international executive program in 2005. The program will be administered by the School which has operated highly successful programs in Europe and Asia for several years. This program is expected

to provide an opportunity for faculty to travel, bring funds into the Department and increase Baruch's worldwide visibility. Professor Bharat Sarath has been working on ways to ensure that students enrolled in the program meet Baruch's requirements for prerequisite coursework.

### **Continuous Improvement – Courses**

#### **1. Grant for Development of Innovative Teaching Approaches**

In 2002, the Department received a \$120,000 PricewaterhouseCoopers grant to finance development of innovative teaching approaches. Three projects were funded with this grant:

- a. Get students involved in the Subotnick trading floor in ACC 2100 as businessmen, not just bookkeepers.
- b. Develop the ability to give computerized homework problems with different solutions for each student to minimize the sharing of solutions by students.
- c. Develop an Accountancy Learning Assessment that all students will take in order to evaluate the success of the undergraduate program. This project is described earlier in this document.

2. **Development of Internship Instruction.** During 2004, the Department took several steps to improve the internship program. One was to assign a full-time instructor to teach in the internship program. A second was to document for students and faculty members, the procedures to apply for and undertake the internship. In addition to work, students must present an analysis of their firms and other factors related to the internship experience to obtain course credit.

#### **3. FARS**

Effective in 2004, the Department has incorporated the Financial Accounting Research System (FARS) in ACC 3000, intermediate financial accounting.

### **Continuous Improvement in Teaching**

#### **1. Monitoring and Feedback**

Several mechanisms are in place to provide feedback concerning teaching and other activities. Each semester, students fill out faculty evaluation questionnaires in which they comment on perceived preparation, attendance, availability, teaching skills, and overall effectiveness. These evaluations are available to the administration and are reviewed by faculty course committees.

In addition, teaching is subject to peer review each semester. A senior faculty member visits at least one class for each junior faculty member each semester and reports impressions to the chair. The chair receives reports for both evaluations.

Based upon these evaluations and other inputs, the chair reviews all faculty members except full professors on an annual basis. The chair prepares a letter for the individual's file which comments on the individual's teaching, research, and service. He then meets with each faculty member to discuss these evaluations and, in some cases, to develop programs for improvements.

## **2. Faculty-Initiated Feedback Mechanisms**

Baruch's faculty members have also developed feedback for their teaching. In addition to required end-of-semester evaluations, a number of instructors distribute informal evaluations to students during the semester. The cost accounting sections, for example, solicit group and self-evaluations from students with respect to their case assignments. This feedback is used to evaluate individual students on their case work and to assess the effectiveness of the cases, themselves. The course committee reports indicate that activities with respect to evaluation and instructional improvement include the following:

- a. Many instructors distribute lecture notes to students. They then update the lecture notes after each class to reflect the questions raised by students during the class.
- b. One multi-section course conducts mid-semester meetings of instructors to evaluate the course and encourages instructors to use mid-term evaluations for student feedback.
- c. One instructor distributes a form about once per month to students that asks for feedback including what she can do to help them learn better. She finds that responses help to adjust teaching.

## **3. Increased Use of the Blackboard System**

Instructors and students are increasingly using the on-line Blackboard system to exchange class materials, provide links to recent relevant press articles, and communicate with students between classes. Features include the ability to easily post documents such as class notes and announcements on the internet, offer on-line quizzes with immediate feedback to students, and facilitate e-mail communication. Some instructors assign on-line quizzes. Blackboard grades these and provides immediate feedback to students. Other instructors use a model developed by Professors Darrough, Lustgarten, and Davis which prepares and grades unique quizzes for each student.

## **4. Informal Performance Feedback from Faculty to Students**

- a. ACC 3200, cost accounting, has relied heavily upon student evaluations to determine the format which best enhances student communication skills.

- b. One instructor provides students with class rankings throughout the semester. This encourages students to become more competitive and provides an incentive to improve performance.
- c. Instructors also use Blackboard to post student grades from mid term exams and to administer and grade on-line quizzes.

#### 5. **Attention to Teaching and Innovation in Instruction**

The Department surveyed the faculty in 2004 and asked for specific actions taken in the interest of instructional improvement. These innovations include the following:

- a. Distribute lecture notes to students and update these notes after each class to reflect the questions raised by students during the class.
- b. Incorporate professional simulations in ACC 3000.
- c. Increase the use of Blackboard to distribute lecture notes to students; provide links to recent relevant press articles; and post student grades from mid terms.
- d. Attend the accounting colloquium to see what others are doing in the classroom.
- e. Re-configure lecture notes to cut-down on the number of overheads and the time students need to spend note taking. This increases student participation and discussion
- f. Use the Blackboard web site to improve my coverage of current accounting topics and to make students aware of the active public debate about accounting standards. The instructor has established links to the FASB, SEC and IASB web sites from the class Blackboard site. In addition, he posts relevant articles on the class website. His exams now contain an essay question which focuses on a current topic in accounting standard setting.
- g. Extensive use of e-mail to communicate with students. Grading is mechanized and posted on the website for my large class sections. This instructor has developed PowerPoint presentations to enhance class meetings.
- h. To encourage thought and independent work, developed on-line quiz questions which have different numerical values for each student (see Masako Darrough, Steve Lustgarten, or Harry Davis for details).
- i. Give extra credit quizzes on each chapter to encourage students to read the materials beforehand. Students responded well and said this method helped them understand the materials.
- j. Attend teaching improvement seminars offered by the College.
- k. Follow financial accounting standards closely and update my lectures to reflect new developments.

- I. Register students for mailings from the Center for Corporate Integrity.
- m. Use a wireless mouse that lets the instructor walk around the class --even to the back of the classroom-- to make sure that he connects with everyone in the physical classroom.
- n. Continuously add new current events to the contemporary topics in accounting course. Most of the classes include discussion of the week's events. The students prepare term papers and give a short oral presentation on their topic using power point slides.

A summary of these activities was sent to all faculty members with the expectation that others would consider adopting the innovative approaches.

Beginning in 2004, course committees are charged with responsibility for systematic monitoring of instructional innovations in other schools. The cost and managerial course committee has already established this practice.

## 6. Currency of Instruction

The Department also asked faculty to provide evidence of currency of instruction. A summary of accountancy faculty responses for the Fall Semester 2003 regarding currency in teaching follows:

- a. Read new textbooks to obtain indications of the need to revise content and course emphasis.
- b. Enroll in continuing education courses for retention of professional certification.
- c. Attend conferences sponsored by the American Accounting Association and professional associations.
- d. Actively conduct research in accounting.
- e. Read the academic and business press and FASB, AICPA, and AAA publications.
- f. Obtain exposure to current and proposed standards through service (1) on the Standards Advisory Council of the IASB, which sets accounting standards for the world and (2) as a member of the Financial Reporting Committee of the Institute of Management Accounting.
- g. Serve as a guest speaker on various accounting topics for professional organizations.
- h. Present a monthly FASB financial reporting update tape for corporate subscribers who desire CPE credit.
- i. Consult for national and international accounting firms. This requires awareness of all FASB, GASB, IASB, and AICPA pronouncements.

- j. Prepare a few tax returns each year to ensure currency (teaching area is tax).
- k. Discuss current topics during talks with academics and practitioners at professional conferences.
- l. Host academic and professional conferences.
- m. Review textbooks for publishers.
- n. Attend the conference on accounting pedagogy sponsored by McGraw Hill Corporation.
- o. Maintain contact with Wall Street analysts and discuss financial reporting issues.

Course committees also monitor currency of instruction in their examinations of course materials and student teaching evaluations.

## 7. Pertinent Topics

One responsibility of course committees is to ensure that instructors cover the most pertinent topics. A 2004 survey of course committees indicates that measures in this regard include the following:

- a. Large enrollment courses tend to have:
  - 1) Common syllabi,
  - 2) Common textbooks and student class notes for all sections, and
  - 3) Common final exams.
- b. Committees provide guidelines for the first two exams,
- c. Committees review new textbooks,
- d. One committee chair collects and distributes tables outlining topical coverage. The committee then deliberates as to the importance and relevance of each topic.

## 8. Up-to-Date Course Materials

Course coordinators also report that actions to ensure that courses are up-to-date include the following:

- a. Evaluate course outlines periodically,
- b. Continuously review new texts,

- c. Individual faculty examine and report on the strengths and weaknesses of competing textbooks,
- d. The committee chair evaluates syllabi and checks for reasonableness of topical coverage and textbook,
- e. The course coordinator attends meetings of course instructors organized by textbook publishers,
- f. One committee reviews potential cases. The committee also contacted NYU to see what cases they use for the course.

### 9. Coverage of Contemporary Developments

The survey of course coordinators also shows that actions to ensure coverage of contemporary developments include the following:

- a. Encourage instructors to motivate students by using real world examples and real time financial data,
- b. Discuss contemporary accounting developments during every class section,
- c. Most professors who teach this course discuss major contemporary developments relating to the subject matter that are reported in the financial press. Students are encouraged to read *The New York Times* or *The Wall Street Journal*,
- d. Some courses provide students with web links so that they can easily obtain financial news,
- e. Students argue either for or against the government on some recent legal action that revolves around cost accounting,
- f. Instructors review relevant articles, courses cases, and legislative developments in class.

### 10. Active Student Involvement

Evidence of active student involvement is included in course committee reports and course outlines. Actions reported by faculty include:

- a. Quizzes, including on-line quizzes, to supplement exams,
- b. Call on students in class,
- c. Collect homework,
- d. Grade sample exams and case preparation,
- e. Require oral presentations,

- f. Participation is a grade component,
- g. Give short, written assignments to encourage students to do the reading,
- h. Students present course projects to the entire class.
- i. Instructors encourage class participation and assign some weight to it in the final grade.
- j. In other courses, discuss major contemporary developments relating to the subject matter that are reported in the financial press. Students are encouraged to read *The New York Times* or *The Wall Street Journal*.

### 11. Collaboration and Cooperation

A 2004 faculty survey indicates that actions to encourage collaboration and cooperation among participants include:

- a. Assign group projects with students randomly assigned to the groups. One professor encourages student interaction and networking by distributing a class roster with names, addresses, and telephone numbers.
- b. Require students to turn in group cases.
- c. Students are periodically given a problem to solve in class which they work together.
- d. In one course, students submit 5 group cases over the semester. One oral presentation is required.

Course outlines indicate that accountancy courses that require group work include principles, systems, auditing, and advanced accounting. The Department is encouraging faculty to adopt this concept.

### 12. Academic Honesty

The faculty has also moved to better ensure honesty in the classroom. Honesty policies are included in course outlines. The faculty report that actions taken to minimize cheating include the following:

- a. Prepare alternate exams for alternate rows of students and proctor their own exams,
- b. Provide calculators to preclude use of student-owned programmed calculators and cell phones,
- c. Prepare at least two versions of each exam,
- d. Physically separate students,

- e. Proctor carefully,
- f. Copy answer sheets before giving back to students so students cannot change responses and allege grading errors,
- g. Alternate seating,
- h. Students prepare individual term papers and complete individual written assignments in class.

### **13. Team Teaching**

During 2004, the faculty began team teaching activity. One objective is to improve instruction by permitting faculty members to focus upon specific aspects of the course and develop the ability to present these concepts particularly well. Another concerns course scheduling. Team teaching concentrates each faculty member's teaching period therefore permits uninterrupted attention to scholarly activities during the nonteaching period. Professors Li and Shon initiated the team teaching activity.

### **Continuous Improvement – Administration**

In early 2004, the dean's office added a new, senior administrative staff position. The primary areas in which the new staff member has been involved include:

#### **1. 150-hour CPA Requirements Transition**

- a. Interaction with the NY State Department of Education to clarify the new requirements and their administrative implications for this transition,
- b. Evaluation of new program adjustments to make certain they qualify under the State's rules,
- c. Inform the faculty, Registrar's Office, Advisement and Orientation Services, and other areas which need to understand these changes,
- d. Update the website and using other appropriate means to clarify the transition for students, prospective students and graduates who are potential CPA exam applicants.

#### **2. 5-Year Bachelor's/ Master's Programs in Accounting**

- a. Upgrade and enhance program administration and clarify procedures,
- b. Move the primary information sources and the application processes from one-on-one advisor meetings to the website,
- c. Expand applicant, student and alumni tracking systems.

### 3. Academic Advising

- a. Take over primary program advising for accounting MBA and MS students (with faculty backup),
- b. Review undergraduate program advising procedures; develop and implement a plan for their upgrade.

### 4. Other

- a. Assist in the development of the internal auditing BBA concentration and provide administrative support for its implementation,
- b. Administer the review and documentation of transfer credit requests.

## Additional Resources and Activities for Students

### 1. Faculty Availability

In addition to formal classroom activity, students and faculty interact during office hours, at meetings of clubs (with faculty advisors), at informal sessions such as dinners following Saxe lectures, and informally in the hallways. Many faculty are in the office daily, most have their doors open when in the office, and most are willing to meet with students at any time.

### 2. Tutoring

During the Spring semester 2003, the student academic counseling center assigned two part-time advisors specifically to assist with undergraduate intermediate and cost accounting. Advisement availability included Saturday afternoons. The Center has a web site and posts flyers on bulletin boards. During late 2003 and the Spring Semester 2004, Accountancy was able to sharply increase its tutoring. This is in addition to tutoring provided by the College center. The Accounting Society and Beta Alpha Psi have also provided tutoring.

### 3. Advisement

Student Counseling and advising is mainly through the Office of Curricular Guidance for undergraduate students and the Office of Graduate Academic Services for graduate students. The Department chair and deputy chair regularly meet with students and assist with specific accountancy-related issues. Ph.D. student advisement is performed by the department's Ph.D. program coordinator. All faculty members maintain office hours, a portion of which consists of informal advisement activity.

Beginning in 2004, the Department is pleased to receive the services of Mike Winn who advises undergraduate and graduate accountancy students 4 days per week.

He advises on program requirements, sequencing of courses, CPA regulations, career objectives, and other matters.

Also beginning in 2004, Aida Sy advises on internships for the Department and assists with general student advisement.

#### **4. Clubs and Other Activities**

Undergraduate students may apply to Beta Alpha Psi, the accounting honor society, or may join the Accounting Club. Graduate students may join the Graduate Accounting Club. All three groups discuss items of interest to accountants at their meetings. Much of the emphasis is on networking, meeting potential employers on an informal basis, and preparing for job interviews. In 2004, Baruch's Beta Alpha Psi chapter was awarded "superior" status. This is the highest status that an active chapter can attain. To obtain this designation, the chapter met stringent benchmarks for attendance, growth in membership, community service activities, and the number of large educational and professional events. In addition, the chapter earned one of several "most improved chapter" designations. Professor Bert Rothberg is advisor; Mohan Menon, class of 2005, is president.

The departmental also sponsors PWC's xACT campus competition which concerns accounting policy and planning issues. Each team consists of 2 sophmores, 1 junior, and 2 seniors and/or graduate students. In early 2004, a Baruch College team won the regional KPMG national case study competition. The team consists of members of the Association of Latino Professionals in Finance and Accounting advised by Professor Donal Byard.