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Conceptualization of a Customer and Process Focused University

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ABSTRACT

Both public and private universities face tremendous challenges in the near future. In some cases, universities have been given the opportunity to have more autonomy and should consider taking the opportunity to differentiate themselves from its multiple competitors through creativity and innovation in its organizational structure. The traditional vertical and bureaucratic academic structure, with schools and departments structured around disciplines, might be questioned given the efficiencies that business organizations have found by structuring around processes instead of functional departments (De Toni and Tonchia 1996). Any proposed structure should facilitate the success of the student - not attempt to necessarily preserve the continuance of the present system. At the same time, a structure emphasizing the value added by the programs and student performance through the educational process should be pursued. A completely new organizational structure might accomplish these objectives, while re-shuffling organizational departments will only continue the rigidity and isolation of faculty and staff into competing units.

Once considered and implemented, a new organization structure could concentrate on student development and achievement while being academically sound and cost efficient. The restructuring proposals made here are typical of new management styles and organizations that concentrate on process flow rather than vertical organizational structure.

THE CUSTOMER-FOCUSED ORGANIZATION

For the typical university, the customer is the student. In a larger supply chain perspective, the taxpayers, philanthropic donors, and society may also be customers. However, for planning purposes within the supply chain, the student-centered assumption is made to facilitate the local customer base.

These students’ (customers’) primary academic concern is graduation in a major that will help secure an initial position in the job market and the skills for professional development and flexibility. Thus, the student when asked locally about his academic concentration will state his major and not something else. For example, the student would state, “I’m majoring in Sports Marketing”. To the student as a customer, the objective is quite clear – a major, and not a school within the university or a grouping of faculty in a given discipline! Unfortunately, many students begin their academic journey somewhat unprepared to select a major and sometimes woefully unprepared academically to pursue the major they had selected. Thus universities experience a large number of “major change” requests occur based on criteria such as: What’s the easiest major to graduate in?; What major doesn’t require so much math?; and What major will minimize my time to graduation with all of the useless credits? Each change is costly for the student in terms of money, time to graduation, and unfulfilled dreams. Each change also indicates that the faculty and administration, in a supply chain sense, are not properly guiding the students through processes that are unknown (and remain unknown) to them, and doing so in a manner that minimizes inefficiencies, back-tracking and drop outs.

A university should consider academically organizing to facilitate the customers’ objectives and not primarily the residual bureaucratic structures. Viewed from this perspective, the customer is similar to raw materials that enter a factory process. After going through the plant’s processes, raw materials become finished products with value added at each process stage. The value added then provides customers and society with a valuable resource and commodity. What are the major processes to which the student (as “raw material”) is subjected and to which the university adds value? Three major processes are envisioned, and a customer-focused organization should be structured around those processes. The customer focused organization should structure around those processes. The three major processes are as follows:

1. The development of basic skills.
2. The development of general knowledge and preparatory skills.
3. The development of specialized training and knowledge in chosen career areas (majors or “finishing” skills).

The structuring of the organization to facilitate the student process instead of the vertical organizational structure might suggest three different schools of study: The School of Basic Skills, the School of Preparatory Studies, and the School of Majors.

THE SCHOOL OF BASIC SKILLS

At the present time, most major universities complain about the vast resources required to provide courses in areas of academic deficiency. In fact, in some university departments, up to 60% of the course offering are in “remedial” non-college credit courses (math, for example). At the present time, many of these courses are
designed and taught with the same Socratic Method that courses at the senior level are designed and taught – two or three classes per week of lecture totaling three contact hours and assigned homework. The performance in these basic skill courses is predictable – often times poor achievement and frustration and failure by the student. If this methodology had been successful, the student would have been successful in high school and not required to take remedial classes!

However, for a student to be ultimately successful in a major and in professional development, basic skills are essential. Some students may possess them upon enrollment, while others do not. Those that do possess the basic skills can bypass these requirements and move on to the School of Preparatory Studies – thus accelerating their flow time through the process, since the "raw material" has already met certain pre-conditions.

What might be considered basic skills? For initial discussion purposes the following traditional academic areas or courses might be considered basic skills.

- Math courses below college algebra, including basic algebra and geometry
- English courses below and including freshman English composition and literature.
- Intensive English literacy courses.
- Computer literacy courses.
- Speech and interpersonal communications courses.
- Career exploration courses.

The School of Basic Skills would have a clear and definable purpose with potentially different modes of delivery, evaluation, and quality measures than the Schools of Preparatory Studies and Majors. The Dean of the School of Basic Skills would be able to clearly formulate a vision for the School based on the customers rather than the faculty. For example, the vision might be to provide (a) measures for evaluation for entry and graduation from the School, (b) means to facilitate success in the achievement of basic skills, (c) recruitment of a teaching faculty committed to this vision rather than one of research or advanced study, and (d) experiences that provide any student with the basic skills needed to be effective in society as representative of at least some university education. Other academic or "staff" areas would logically fit into this area. Examples would include career counseling, learning centers, CLEP testing, etc. The learning center and career counseling are especially important at this stage. Each student should be encouraged to determine an area in which he/she might excel if the basic skills are achieved.

This School would focus on some traditional concepts of assessment and formulation of learning plans. First, testing and measurement of entering students with proper placement would be an objective. Students entering the university already possessing the core basic skills would be able to bypass this School. Their placement in the School of Preparatory Studies would alleviate the inevitable boredom and potential resulting poor performance from repeating skills already gained through high school. Students who are tested and found to be lacking some or all of the basic skills would be more focused on specific skills not already possessed. The result is a streamlined preparation of students through proper testing and assessment of basic skills. Eliminating the waste of unnecessary repetition and focusing student preparation improves this process. It would clearly be an important quality and value-added improvement for the university. Students would also be tested in native attributes and interests (for example, Strong's Interest Inventory, Myers-Briggs Personality Test, etc.), so as to be counseled as to potentially realistic and unrealistic potential academic endeavors.

Second, the means to facilitate success in this area may be quite different from the traditional college course. Instead of three hours of lecture and assigned (but unsupervised) homework, the primary learning methodology may be "time on task under supervised conditions" (Chickering and Gamson 1987). The resulting classes may be far longer, but concentration on repetition and assistance may be facilitated. The notion of three "hours" of credit is really meaningless, since the time on task with appropriate supervision and assistance may be more important than the fact that remedial credits may not be applied to graduation. The logic of credit hours only facilitates facility and faculty productivity measurements – not success of the students. Additionally, this School would utilize methods of instruction (including computer-based training programs) that concentrate on student achievement, not "failure" feedback from administered tests...as long as the learner is willing to commit to time necessary for effective learning. Thus, maybe it is far more logical at this level to measure achievement and not assign grades. Thus, a student registered for "math skills" may receive a grade of P (passing) at any time during the semester including at the end. The student may receive a grade of CD (continued development) meaning that further development (and time on task) is required for achievement and mastery of skills. Normally, only student refusal to commit to "time on task" or failure to show up for supervised instruction would require counseling.

Thirdly, a university should recognize that the measures of "contribution" from faculty in this School would be radically different from those measures of faculty contribution in the Schools of Preparatory Studies or Majors. Faculty recruited and retained in this School should be prepared to spend far more time in labs where teaching in three hour segments is not the issue. The faculty in this area must be encouraging, supportive, and engaging. The faculty would not need to possess PhD's as many of these classes are not college level classes. Most accrediting bodies only require eighteen graduate hours for accreditation in a topic, especially for lower division and remedial courses. The need for large numbers of PhD credentialed faculty would be greatly reduced since the School focuses on basic skills, not a particular major. Frankly, it is sad to even contemplate the recruitment of a PhD, and then have the individual become frustrated and disenchanted because of poor students. A PhD is obviously successful at gaining knowledge in the traditional lecture format, but these students are not. Trying to match them in the same arena is futile, expensive, and a recipe for disaster. Meanwhile, recruitment of individuals intent on student attainment of basic skills would be easier. The need to "publish" is diminished, but the need to be focused on student skill development is clear. The only "research" needed is for the purpose of keeping abreast of current methodologies that facilitate the learning and attainment of basic skills.

In the process methodology conceptualization, the faculty in this School would be paid and rewarded with promotions based on their contribution to the goals of the School rather than on the advanced degrees obtained. Students would be rewarded with more personalized attention and assistance, while gaining confidence in the basic skills needed for success in the upstream processes. Some typical scenarios can be envisioned.

First, although a change from the present functional organization where faculty members are grouped by disciplines, the proposed "process" grouping of faculty would be more "natural" since at this stage, and would have common objectives and commitments,
common measures of success, common teaching philosophies, common teaching assignments, and common, limited research agendas. A group of faculty committed to the development of basic skills would be more cohesive than our traditional paradigm. As such, none of these commonalities implies a "second class status", but rather a necessary status to the process. No "downstream" process can be successful without the upstream process being optimal. In fact, for quality enhancement of the ultimate university student product, this process stage would be critical.

Second, although faculty in this School would spend more time in the classroom (for example, instead of 11 contact hours per week, contact hours may increase to 20 or more hours per week), research time requirements would be almost zero per week, and limited to teaching development. Other duties such as curricular advising and student registration could be eliminated. Meanwhile, preparation time to teach the same course over and over would be minimal.

Third, although faculty recruited to this process stage need not possess PhD's, the process for advancement in rank from Instructor to Full Professor would be more focused more on "teaching and student achievement" measurements and less on research, committee work, etc. Since the focus of the faculty would be narrower, productivity enhancement tools would be possible, for example, computer assisted skill development programs for math deficiency. Thus, one faculty member might actually cover more students. As such, faculty pay should be commensurate with rank, productivity, and performance within the School of Basic Skills. However, many PhD faculty perceive themselves as a "professor of their discipline", when their actual teaching activities even now might show them teaching predominantly in remedial courses and other lower level basic skills courses, while very occasionally teaching an advanced course in their specialty. Unfortunately, perception and reality are different.

Students in the School of Basic Skills would be required to demonstrate necessary levels of achievement on standardized skills with the ability to have efficiency in their "time on task" learning given the increased preponderance of supervised lab work where assistance is readily available. Most students will still be required to learn by "time on task" with greater application of the other seven principles of effective learning (Chickering and Gamson 1987). Thus, a student may spend more time in "lab" and less time in independent study where problems and inefficiency can occur due to the undeveloped ability to analytically solve problems at this early stage of learning. Each student essentially must make a commitment to devote the time necessary to be successful (some more and some less, based on computerized learning modules), while the faculty must facilitate the efficiency and cycle time of that student commitment through lecture, supervised labs, testing, and measurement. Since college credits are often not granted for these courses, grade point average issues are a moot point, while student achievement and development are paramount. The university guarantee should be to any taxpayer, donor, parent, or student, "If you are willing to commit to the time, we are committed to your success!" The University should show that commitment through effective testing, through career exploration and counseling, and by advancing only students who have mastered (verified by assessment) the basic skills.

The Dean of the School of Basic Skills (along with its faculty) would be charged with developing a vision for the School along with a mission and objectives. The vision should be the customer (student) oriented. For example, the School of Basic Skills vision might be formulated as follows.

**PROPOSED VISION**

"The School of Basic Skills promises to teach committed learners the basic skills necessary to be successful in collegiate academic studies in a minimal cycle time so that a student's preparation for options in different fields of study is broader and so that his/her chances of success are optimized."

From a clear vision, a mission and objectives can be developed along with appropriate means of measuring progress toward that vision. In addition, clear methods of assessment will facilitate a measurement of the attainment of the vision, mission, and objectives.

**THE SCHOOL OF PREPARATORY STUDIES**

The School of Preparatory Studies is envisioned as a grouping of courses providing general knowledge that prepares students with a broad choice of collegiate knowledge bases. This School would provide courses very similar to the general education program that exists at most universities. However, rather than a large group of classes from which many students ordinarily choose, more logical "paths" would be specified based on successful career exploration and major choice from the School of Basic Skills. The number of students changing majors should be drastically reduced (a desirable measure of overall University success as it represents a reduction in student inefficiencies and increased cycle times), and those that do occur will be more closely related to a single general field of study. As such, a more logical "path" of survey courses would serve as a foundation for further study in that area, while providing opportunities for students to explore areas of academic study necessary to provide each student with a breadth of academic knowledge.

One could easily group such diverse topics as beginning biology, mathematics, music appreciation, speech and economics together (along with a plethora of other basic preparatory courses). The commonality of all of these courses is obvious. Each course provides an introduction to the study of "majors", but also provides the opportunity for the student to explore a breath of topics where he/she might find a niche of "love" not anticipated.

At most universities these courses often provide the "meat and potatoes" to justify a "department" or a "school". That is, these courses often provide the student credit hours necessary to hire and retain a PhD in a small specialty area of study for a major. Thus, survey anthropology courses may provide the student credit hours to hire a PhD to teach one upper division specialty anthropology course per year with limited enrollment for a minimal number of anthropology "majors". This issue will be should be discussed later as a faculty issue, but not as a primary process issue.

In reality the majority of student credit hours generated on typical campus are introductory or "preparatory" courses. Such categories of courses typically include:

- Fine Arts – art, dance, music, theatre, etc.
- Sciences - biology, chemistry, geology, physics, zoology, etc.
- Humanities – literature, history, foreign language, philosophy, etc.
- Social Sciences – economics, geography, political science, psychology, sociology, etc.
- Mathematics – calculus, statistics, quantitative methods, etc.
- Other – accounting, international courses, discipline specific variations of the areas above.
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These courses likewise do not need PhD coverage for university accreditation or for most program-specific accreditation. Additionally most states require that four-year colleges accept these classes from junior colleges without reservation. Thus, the faculty requirements for degrees can be similar if a four-year college teaches the same classes in the School of Preparatory Studies.

The "quality" of the School of Preparatory Studies might be measured on "yield" and consistency of requirements for various courses and sections. If the assumptions have been made that the upstream process was effective (in the School of Basic Skills), then the raw material meets the incoming process specifications and "yield" out of the next stage becomes an appropriate measure of success. The faculty of this School would have to develop the modes of instruction necessary to ensure the dual measures of success – yield and quality. Thus, a potentially greater amount of "time on task" instruction may be appropriate compared to the traditional paradigms for these courses. Note, however, that this would be less "time on task" than would be expected in the School of Basic Skills. Additional assessment measures to identify those students needing intervention measures would also be necessary at this level. Alternatively, these classes would focus on stimulating thought processes creating basic writing and analytical skills. While mastery of skills is necessary in the School of Basic Skills, an acceptable level of creative logic attainment would be appropriate in this School. If a student’s achievement (using appropriate assessments) indicates an adequate breadth of achievement (meeting the quality and yield requirements), the traditional grades of A, B, or C could be given. Collectively, these grades would allow a student to advance to the School of Majors. The issuance of a CD (continued development) grade could be instituted (rather than F’s) if achievement is not satisfactory - with the faculty member shouldering some responsibility for assisting the committed learner to achieve the necessary success level.

What would be some of the benefits of restructuring from the traditional functional departmental organization by field of study to the process departmentalization stage called the School of Preparatory Studies?

Faculty would not necessarily need PhD credentials in order to be successful at teaching these classes – as they are not required by most accrediting bodies, and can be taught at junior colleges where PhD coverage is minimal. Thus, teacher recruitment can be refocused. The main recruitment criterion would be the desire to present survey courses and information in an academic area in an enthusiastic, inspiring, and challenging manner enabling students to visualize the excitement of a career in a given area. Such a criterion can be met by both PhD’s and others, but the objectives of the process are more clearly defined. Rather than viewing oneself as a self-espoused expert in a narrow academic area, a faculty member would be encouraged to view himself/herself as a participant in the job role of teaching survey and introductory courses in an inspiring manner so as to achieve yield and quality.

Faculty in this School would likely spend 12-15 hours per week in contact with students. Curricular advising and student registration would be limited, but more intervention time would be expected for those students requiring more faculty support to assure "passing" achievement levels. Because some of the faculty may possess PhD’s, research requirements would be more closely tailored to the interests of individual faculty, perhaps working with faculty from the college of majors. This option would allay the fears for PhD’s about continued viability in the marketplace. However, some research related to teaching development would be required. Again, preparation time to teach introductory course multiple times would be minimal and should allow adequate time for academic development.

Obviously, a good instructor in this school that inspires students, teaches quality courses, and generates yield is a valuable member of the faculty. Therefore pay should be commensurate with the ability to achieve the stated goals, and not tied to a specialty area that may require one advanced course taught once per year.

The Dean of the School of Preparatory Studies (along with its faculty) would also develop a vision, mission, and objectives in this configuration. The vision should again be customer (student) oriented, but with a different focus than the vision for the School of Basic Skills. The vision of the School of Preparatory Studies might look something like the following.

**PROPOSED VISION**

“The School of Preparatory Studies promises to expose prepared learners to survey principles and concepts from a wide range of academic disciplines with the intent of providing the student with a broad collegiate academic experience, provide the student with opportunities to explore areas of further study without commitment to a major, and to provide a foundational academic logic set in necessary analytical and creative endeavors.”

With such a vision, the School is naturally grouped. These introductory courses provide the student with a broad range of experiences as he/she develops and formulates his/her future major commitment. Courses should have a common focus – survey the specific topical area, require learning in some specifics, and ensure that these classes do not become unnecessary obstacles to the journey toward a major. In this conceptual level, the emphasis should be on the development and retention of the raw material (in factory terms, yield). The key to success is this respect is again a matter of assessment. If the yield in a particular area is not statistically consistent, then the courses may need revision or examination.

**THE SCHOOL OF MAJORS**

The School of Majors represents the final assembly and packaging of the student as a “finished” good. The raw material recruited and certified with the basic skills, and then further processed with a broad range of academic experiences, is now ready to make specific educated choices about a major and future life long career(s). The School of Majors is a natural sequential extension of the two upstream processes.

Faculty actively involved in the School of Majors would need to possess higher degrees for accreditation and for the ability to mentor students in more advanced and specialized areas. They would also have to possess a desire to teach accented by a desire to interact professionally with other academicians through research, and also with professionals in the major field. To gain and retain academic rank, these credentials would need to be maintained and enhanced over time. To facilitate the additional time required of these activities, teaching loads would be more limited. A semester teaching load of six to nine hours might be expected depending on the University.

While professors teaching in the School of Majors might receive higher pay, higher status is not necessarily implied. The roles of the professors are different, but not necessarily more important
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in the overall process. Status and rank would be dependent on the ability of the professor to meet the goals of his unit, e.g. a great teacher in the School of Preparatory Studies should have the same status and rank as a great researcher in the School of Majors. Differences in pay would be based on the supply and demand for individuals in each designated area.

The Dean and faculty of the School of Majors would be responsible for organizing accredited degree programs that are (1) relevant to student demands, (2) necessary to facilitate a well rounded choice of majors for recruiting (marketing), and (3) affordable from a viability perspective. As such, the Dean of the School of Majors is an “administrator”, not a discipline protector. The result would be a more student and market driven selection of majors that would very likely be more limited than in a traditional organizational structure.

PROPOSED VISION

“The School of Majors is committed to providing quality instruction and/or training in specialized areas of study that provide the student with opportunities for career placement, development, and success.”

As such, the Dean and faculty of the School of Majors will have yet different measures of success. One could visualize such measures as quality instruction (representing accreditation by appropriate agencies), advanced degree coverage of courses, recurring credential certification of faculty through training, research grants, research articles, and interaction with professionals in their field. Additionally, one might visualize a measure of success as the job placement success of the various majors and the desirability of such major graduates to their employers.

From a customer value perspective, students would be assessed within their major prior to graduation (possibly through exit exams) to ensure preparation appropriate for the downstream supply chain (the employers).

ADVANTAGES OF A STUDENT-FOCUSED REORGANIZATION

1. Meaningful groupings of the student flow process are facilitated. Thus, students are equipped with basic skills for lifelong achievement and choices, prepared for majors through exposure to various disciplines and learning structures, and finished and packaged for entry into the marketplace in various majors. Likewise, faculty would be grouped and evaluated on criteria consistent with the mission of their respective stage in the flow process of student development.

2. Measures of productivity, quality and yield are far more meaningful under the groupings proposed. Good assessment measures drive good performance (and then job placement!).

3. The potential cost savings are in line with the funding levels being proposed in many states both now and in the foreseeable future. In the proposed model, the requirement for large numbers of PhD’s is not necessary. Rather, appropriately credentialed individuals will be targeted in specific major areas that are needed.

4. Student retention should be increased with an increase in quality of performance and certification of students as they process through the various process stages.

5. Students would be encouraged to select a major based on personal skills and native interests that offer an opportunity to be successful and happy in a chosen field, and not on a lack of specific skill in an initial course placement. For example, a student may be interested in engineering, but come from a high school program that provides a poor math background (and not a function of his own desire to learn). He may then fail an initial math course and through discouragement, change majors to something that is not as fulfilling.

CONCLUDING REMARKS

Traditional organizational structures defined along departmental lines are being challenged throughout business with organizational reorganizations that focus directly on the product and process flow rather than the traditional functional areas of the business (De Toni and Tonchia 1996). Universities have often discussed reorganization, but have failed to conceptualize reorganization as a process flow and from the student’s perspective. When the student is viewed as a product going through a transformational process, a new perspective on organization can be conceptualized. The process flow conceptualization can lead to greater clarity of the roles of each organizational unit as the transformation of the product takes place. By conceptualizing three basic stages of student development and developing an organization with appropriate objectives for each stage, student achievement and quality could be realized with more efficiency and effectiveness, lower costs (hopefully), and more targeted goals for faculty and administrators.

REFERENCES


Do Private Historically Black Colleges Really Make a Difference in Work-Life Earnings of their Graduates in Northwest Mississippi?

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ABSTRACT

Small, private, Historically Black Colleges situated in regions that are relatively economically depressed serve to bring higher education to under-privileged segments of society. Most students at such institutions face various barriers to entering majority institutions, be they economic, academic or social. A very high percent of the student body at such institutions are first generation college goers, and the overwhelming majority of them pass the means test to qualify for full government financial aid. This study examined, amongst other things, the effect the attainment of higher education is having on work life earnings of the graduates of Rust College located in Holly Springs, Marshall County Mississippi. A sample of starting salaries of graduates of the institution was compared to the median income of African Americans in the counties that the graduates of the college had come from. Obtaining a college degree was found to have more than doubled the income when compared to median income of African Americans of age twenty one to twenty five who are high school graduates in the respective counties, and was found to have increased the income by about ninety percent compared to the median income of African Americans of age twenty one to twenty five with high school diploma in the respective counties who had year round full time employment. The attainment of college degree was concluded to make available to the graduates those avenues of employment that provides year round employment as well as pushing graduates to higher income brackets. This combined to more than double their income. Over the entire work life span this difference in income resulted in at least $0.68 million worth of additional earnings per graduate, and about $0.1 million in federal tax revenue. For the size of a typical graduating class, this would contribute over the working life to a combined total of about $81 million of extra income. For a typical year's budget for Rust College, it amounted to a return of 645% or $6.45 for every dollar invested in operating the college. This evaluation ignores the additional economic impacts through various spending multipliers, as well as the lower cost of illness, absenteeism and law enforcement associated with higher education, so the benefit would in fact be greater.

INTRODUCTION

This article is an offshoot from the work that was done by the author to study the total economic impact of Rust College, a small, private, Historically Black liberal arts 4 year college, in Marshall County Mississippi. One aspect of the total economic aspect examined the impact of higher incomes that resulted from the alumni of the college who live in the region.

What difference does the existence of the college make? Does it provide a significant improvement in the lives of the students and the community it is supposed to serve? Holly Springs is a small town (population about 16,000) in a rural community. It is economically depressed when compared to the nation. The 2004 per capita income for Marshall County was less than $11,000 for the general population versus $40,000 national average and a little less than $22,000 for the state of Mississippi. Geography and race as well as gender work to reduce per capita incomes for many of the students who come to Rust College. In most counties of the region per capita income for African Americans is significantly lower. Per capita incomes in many of the counties that students of Rust College come from are also lower. A majority of the students at institutions such as Rust College are female, and the gender gap in earnings works to make these groups particularly vulnerable in terms of income potential. It may be assumed that most of the students at a HBCU such as Rust College who face barriers to entry for higher education at majority universities and colleges, be it for economic, academic or social reasons. Private, parochial colleges such as Rust College provide a more nurturing environment than the typical community colleges, where the average age of students is significantly higher. Most qualify for full financial aid based on means tests from the government and majority of the students are first generation college goers. Thus if the college was not there, it may be assumed that this group of students would be not be served.

The total economic impact of a four year college must consider the expenditure and workforce development aspects due to the existence of the college. The expenditure impact is made up of institutional outlays, faculty expenditure, student expenditure, visitor expenditure and the imputed value of the myriad of community and cultural services provided by the college. The first three of these have direct, indirect and induced effects on generating income in the region. Most graduates from the college have been known to go back and settle in their own communities after graduation. The workforce development aspect of this study therefore examined the additional income generated for these students due to earning a degree from the college. It compared the starting salaries from a sample of Rust graduates for 2003 with the annual inflation adjusted income found in the 2000 census data for people of similar race, gender and age background living in these counties who did not bother to earn a degree. It then assessed the total additional lifetime earnings for a typical years’ harvest of graduates and estimated a ‘return on investment’ in terms of additional income earned by graduates, to the cost of operating the college for the year.

DATA AVAILABILITY AND METHODOLOGY:

Starting salary data was made available from each division of the college through telephone interviews of their graduates from 2004 (i.e. the 2003-2004 academic year). A sample of 21 students was
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available (this data will improve over time as the college focuses on such data collection). The median value of this range of data was used to represent the earnings of Rust graduates. The home-counties, gender and race of the students were also noted. The 2000 census micro data made available median income data in each county, for those who are 15 years of age and older, for African Americans, for men and women, and for those who worked full time year round, as well as those who did not. This data however does not categorize income according to a) educational attainment, or b) age. Information on these categories however, is available on a state basis for those who worked year round full time, although the state data does not differentiate by race.

In order to adjust for age, a ratio was formed using the (Mississippi and respective other) state data by dividing the figure for median income of those who are in the 21 to 24 age group to the figure for those from 16 to 64 age group. Multiplying the median income of African American men and women in the respective counties of age between 16-64 then gave an estimate for the median income of those who are 21-24 in the community.

The adjustment for educational attainment was done in a similar fashion by taking a ratio of the median incomes of people in the state in the 21-24 age range for men and women who were high school diploma holders, to the median income of the people in that age group in general. Multiplying this ratio by the median income for African American men and women in the respective counties adjusted for age group gave an estimate for each of the relevant counties for African American men and women aged 21 to 25 who were high school diploma holders (i.e. had no further education). These figures were then adjusted for inflation to bring the 1999 census based earnings in line with 2003 starting salary figures. They were then compared to the median starting salaries of Rust graduates to estimate an increment of income or additional salary that resulted from obtaining a degree from Rust College.

\[ \frac{MI_{c, r, g, wyrft, to}}{MI_{c, r, g, wyrft, to}} = \frac{MI_{c, r, g, wyrft, to}}{MI_{c, r, g, wyrft, to}} \]

Two types of estimates were worked out for the effects of educational attainment. One used the median income for high school diploma holders who had year round full time employment. This is the standard baseline comparison for most impact studies of high school diploma holders who had earnings, regardless of whether they worked full time whole year round or not. The reason for this second comparison was the author’s belief that realities of economic opportunities often imply that only the most motivated in the 21 to 24 age group with high school diploma will be able to find full time employment year round. Many will not be in positions which offer them full time employment the year round. Thus counting only this group will artificially inflate the opportunities available to those with only high school diplomas in these communities.

\[ MI_{c, r, g, et, wyrft} = MI_{c, r, g, et, wyrft} \times \frac{MI_{c, r, g, et, wyrft}}{MI_{c, r, g, et, wyrft}} \]

The lifetime earnings were then estimated using the same methodology as in the University of Texas study; i.e. by assuming that the individual will work till 64 years of age, and multiplying the yearly difference by 40. One of the shortcomings of this method is that it assumes no further improvement in qualification on human capita acquisition. The full list of limitations and assumptions are largely the same as those listed in “A Study of the Economic Impact of the University of Texas Systems (2005)” p36, that is:

- The estimates assume current cross-sectional earnings are representative of the pattern in future earnings
- The average earnings of individuals have been based on starting salaries of sample members without regard to work history, past performance, or other factors which may affect pay, and therefore, the estimates may be low
- The estimates do not account for any future productivity gains in the economy, and therefore, the estimates may be low
- The report assumes uninterrupted labor force participation from age 25 to 64

The limitations are that the report does not cover many other factors which affect earnings:

- college major
- continuity of occupation
- motivation and effort of individuals
- occupation
- gender
- marital status
- family responsibilities
- income requirements

**RESULTS**

The median incomes of Rust graduates and those with high school diplomas exhibited significant differences. Rust graduates were shown to earn more than double the median income of those with high school diplomas and general work experience (not just those who worked full time year round) in their communities (median Rust earning is 233 percent of that of people with high school degrees in their communities).
This difference or improvement is greater than the general findings of income differential resulting from a college degree nationwide, where incomes roughly doubled compared to high school diploma holders (Cheeseman and Newberger, 2002) found earnings of college graduates were 157 percent of those of high school diploma holders with general work experience, p10. When income differentials were calculated between Rust graduate and those in their communities with high school diplomas who had full time year round employment, Rust graduates were found to have median incomes fifty nine percent higher (159 percent increase).

Benefits of a College Degree for Male and Female graduates:

The benefits of a college degree differed among male and female graduates of Rust College. These results are however somewhat in developmental stage due to the small sample size of male graduates (only 4 out of the 21). The results are however statistically significant. The probabilities of error of a t test were 1.6% and 1.9% respectively for testing the difference in median earnings of male Rust graduates with the median income of high school diploma holders with general work experience ($22,000 or 1.7 percent increase as illustrated in the first chart below) and those with year round full time work experience (a gain of a little more than about $21,000 or about 106 percent increase as illustrated in the first chart on the next page).

For female graduates the benefits were prominent but less pronounced. The benefits of a college degree were a little more than
Addressing the Gender Gap:

The gender gap is lessened in terms of the percentage of male median salary earned by Rust graduates when compared to that of high school diploma holders with general work experience as well as year round full time workers. The median inflation adjusted earnings for male and females were worked out on a county by county basis. The median incomes for female and male workers were then selected. The chart below illustrates that although the median earning for male graduates accelerates faster than that for females, thus increasing the dollar value of the gap in median incomes when compared to the other groups ($9,500 for Rust versus $7,116 and $7,250 for high school diploma year round full time workers and high school workers general work experience workers respectively), in terms of the percentage earnings gap it is less (the ratio of female to male incomes being 0.70 for Rust versus 0.65 and 0.51 for the others respectively).

Statistical Significance:

Median income and income differential is the more meaningful and appropriate measure to consider rather than the average or mean income and income differentials. However, statistical tests are based on averages and t tests were conducted in each of the categories of income increments due to coming to the college aforementioned. The table appears below. All of the t-tests yield statistically highly significant results, helping to reinforce already drawn inferences.
Table of Statistical significance

<table>
<thead>
<tr>
<th>Work Experience</th>
<th>Gender</th>
<th>Median Increment due to Rust ($)</th>
<th>Mean Increment due to Rust ($)</th>
<th>t-test probability of error for paired difference: Rust Graduate starting salary – median high school graduate from county</th>
</tr>
</thead>
<tbody>
<tr>
<td>year round full time</td>
<td>male</td>
<td>26,898</td>
<td>28,464</td>
<td>0.01617</td>
</tr>
<tr>
<td></td>
<td>female</td>
<td>8,276</td>
<td>8,628</td>
<td>0.0000000004297</td>
</tr>
<tr>
<td></td>
<td>both</td>
<td>9,022</td>
<td>11,162</td>
<td>0.0000000151</td>
</tr>
<tr>
<td>general work experience</td>
<td>male</td>
<td>15,473</td>
<td>22,462</td>
<td>0.01992</td>
</tr>
<tr>
<td></td>
<td>female</td>
<td>14,275</td>
<td>14,577</td>
<td>0.000000000005</td>
</tr>
<tr>
<td></td>
<td>both</td>
<td>15,170</td>
<td>17,222</td>
<td>0.000000001065</td>
</tr>
</tbody>
</table>

Conclusion and room for improvement

It is clear that a degree from a college such as Rust clearly serves to dramatically improve the incomes of its graduates compared to people from their communities who do not earn the degree. In future a comparison of alumni over the years and a more thorough upkeep of the graduating students’ salary base could track improvements in careers as well as examining improvements that result from different areas of specialization. Many graduates go on to obtain higher degrees, thus the improvements in their incomes should be even more dramatic. A more educated public also results in less stress on social services, higher family incomes and increased purchases of consumer goods. Since most graduates from such institutions go back to settle in their own communities, colleges such as Rust College serve as a vital link in attempting to bring a better quality of life, income increments and greater economic growth in these rural communities.

Acknowledgements:

This paper would not have been possible without the cooperation and support of the Office of Institutional Assessment of Rust College, headed by Dr. Paul Lampley, who had asked the author to conduct an economic impact study of the college, and the heads and faculty of various divisions of the college who provided me with starting salary data and home counties of the graduates of their respective divisions. The comparisons made here stemmed from the workforce development aspect of the economic impact study. Dr. Norton Francis of the Bureau of Business and Economic Research did the economic impact study for the University of New Mexico, which was used as a guideline for the economic impact study of Rust College. Dr. Francis and other economists at their center provided many hours of patient guidance in explaining how their study was done. For the impact study of Rust College, the estimates for the macroeconomic multipliers and many hours of helpful conversation were provided by Dr. Bob Neil of the Mississippi Institute of Higher learning, and Dr. Garin Evans of the Mississippi State University’s Southern Rural Development Center. I am grateful to many economists in the field for the many hours of helpful and cheerful discussion and guidance they gave me to do the study.

REFERENCES:


Emotional Intelligence And Teaching Success In Higher Education

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ABSTRACT

Most studies of effective teaching focus on student/faculty interaction in teaching and learning processes. We examined the emotional intelligence (EI) competencies that differentiate more effective from less effective teaching by looking at the relationship between EI competencies and the "Seven Principles for Good Practice in Undergraduate Education" (Chickering & Gamson, 1987). This study compared 86 teaching award winners to a random sample of 200 non-award winning faculty members at one institution. Our purpose was to examine the impact of EI on the practice of the Seven Principles in student-faculty interactions and the degree of utilization of these principles by award winning faculty. We found a significant association between specific EI competencies and effective teaching as defined by the Seven Principles. Our findings suggest that there is a significant relationship between emotionally and socially intelligent behavior and effective teaching. Based on this study, the attitudes behind faculty behaviors have the most important influence on teaching success.

INTRODUCTION

Higher education is facing increasing demands from stakeholders to better equip graduates with the knowledge and skills necessary to be successful in the workplace and in life. The recent report "Job Outlook 2004" noted that the top skills potential employers are seeking in applicants are related to communication, honesty, interpersonal skills, teamwork, and flexibility (National Association of Colleges and Employers, 2004). A growing body of research has focused on the importance of emotional intelligence (EI) competencies in predicting the success of students and leaders (Bar-On, Handley & Fund, in-press; Goleman, 1998; Goleman, Boyatzis & McKee, 2002). A review of the Dissertation Abstract database revealed over 600 dissertations on the topic of EI, up from less than 10 in 1996.

Following the release of Emotional Intelligence, a bestseller by Goleman (1995), there has been a growing interest in the idea that EQ is a very important factor for success in life. Bean (1998), in an article about faculty work writes, "If an emotional quotient is more important than our intelligence quotient for success in our lives, then a faculty role including emotions could improve not only our own lives but the lives of our students and the values underlying our research" (p. 107). In 1991, the American Dialect Society selected "emotional intelligence" and "EQ" as the most useful new words of that year (Mayer, Caruso & Salovey, 2000). The senior editor of Educational Leadership stated, "emotional well-being is the strongest predictor of achievement in school and on the job" (Pool, 1997, p. 12). On-going studies of college freshmen are finding that the EQ of incoming freshmen is more predictive of first year success in college than their incoming GPA or SAT scores (Parker, Duffy, Wood, Bond & Hogan, 2003).

Teaching has been rated in the top ten careers requiring a high level of EI for success and satisfaction, with psychiatry identified as the number one career that depends on a high EI (Yate, 1997). A gap exists in the study of excellent teaching and the potential role that EI plays in its success. If more successful teaching leads to enhanced student learning and satisfaction, then both students and teachers should benefit from a clearer definition of competencies related to teaching success.

We hypothesized that there are particular EI competencies which are important for the effective teaching and mentoring of students. Studies of successful professionals in other fields indicate that unique clusters of EI competencies are correlated with their success (Bar-On, Handley & Fund, in-press; Goleman, 1998). Assessing EQ is useful because it leads to an increased awareness of one’s emotional strengths and weaknesses and the knowledge of specific EI competencies, which are most critical to particular careers. A growing body of research on EI suggests that it is possible to raise a person’s EQ through emotional learning activities regardless of one’s age (Bar-On, 2003; Bar-On & Parker, 2000; Boyatzis & Wright, 1997; Cherniss & Goleman, 1998).

Years before Goleman’s bestseller Emotional Intelligence highlighted the importance of emotional awareness and control, a taskforce commissioned by the American Association for Higher Education (AAHE) completed a comprehensive study related to the key principles for success in undergraduate teaching. The taskforce condensed decades of research on effective teaching into an article "Seven Principles for Good Practice in Undergraduate Education" (Chickering & Gamson, 1987). For the purposes of this paper, we utilize the Seven Principles to define the construct of effective teaching.

Problem and Purpose

The problem under investigation in this study is that we do not understand the relationship between EI (as measured by EQ), and effective teaching. The purpose of this study is to examine the relationship between EI competencies and teaching success in higher education. In particular, we wish to discover which EI competencies contribute to excellent teaching practices. The BarOn Emotional Quotient Inventory (Short Version (EQ-i:S), Bar-On, 2002) was used to measure EI competencies to facilitate a study of the relationship between these competencies and the Seven Principles.
Defining EI and Effective Teaching

As an emerging field of study, the meta-construct of EI is still being defined. For the purposes of this study, emotional intelligence is defined as “a multi-factorial array of emotional and social competencies that determine how effectively we relate with ourselves and others and cope with daily demands and pressures” (Bar-On, 2002, p. 31). The competencies assessed by the EQ-i:S test instrument are helpful in understanding the concepts associated with EI and are grouped into the following 5 EQ Sub-Scores:

1. Intrapersonal
2. Interpersonal
3. Adaptability
4. Stress Management
5. General Mood (Bar-On, 1997, p. 2)

Other authors use similar labels for the competencies that describe EI (Goleman, 1995; Salovey & Mayer, 1990; Spencer & Flyr, 1992). The Seven Principles for Good Practice in Undergraduate Education were identified by a committee co-sponsored by the American Association of Higher Education (AAHE) and the Johnson Foundation for improvement of educational practices (Chickering and Gamson, 1987; Gamson, 1991). We define effective teaching as using these practices:

1. Encourages student-faculty contact.
2. Encourages cooperation among students.
5. Emphasizes time on task.
6. Communicates high expectations.
7. Respects diverse talents and ways of learning. (Gamson, 1991, p. 3)

CONCEPTUAL FOUNDATION

Discovering the unique characteristics of effective teachers has long interested scholars and continues to be fertile ground for research (Chickering & Gamson, 1987; Feldman, 1976; Lowman, 1996; Ornstein, 1990). According to Feldman, “Analysts and practitioners in the field of higher education have recurrently sought to specify those attitudinal and behavioral characteristics of college instructors that constitute effective teaching and that distinguish the superior teacher” (1976, p. 243). Numerous studies have identified characteristics of effective teaching (Angelo, 1993; Chickering & Gamson, 1987; Feldman, 1976; Lamport, 1993; Lowman, 1996; Murray, 1995). For example, Lowman found, “Exemplary teachers are those who are likely to promote unusually high levels of learning in their students, while also creating the positive memories of learning that come to our minds years later in moments of reflection” (1996, p. 39).

In the late 1980’s, the American Association of Higher Education formed a task force “to identify key principles which characterize the practices of educationally successful undergraduate institutions” (Chickering & Gamson, 1991, p. 7). These scholars compiled over 50 years of research to develop the principles of effective teachers. The Seven Principles for good practice they identified form one of the most widely known and applied descriptions of effective teaching (Angelo, 1996). These principles have been useful for self-evaluation and improvement of faculty (Chickering & Gamson, 1987).

Support for the Seven Principles has been offered by leading researchers on effective teaching practices (e.g. Murray, 1995; Ritter & Lemke, 2000). According to Murray (1995), the Seven Principles offer some of the most influential statements of good teaching practice and emphasizes the importance of positive student-faculty interaction both inside and outside the classroom.

Specific EI Competencies and Effective Teaching

The literature suggests that specific EI competencies are related to success in teaching. A limited number of studies support this contention (Murray, 1990; Watkin, 2000). Some prior research suggests that the EI competencies included in this study are related to certain aspects of effective teaching. The five EQ Sub-Scales, utilized by the EQ-i:S test instrument (Bar-On, 2002), are discussed in the following section:

1. Intrapersonal - The competencies in the EQ Sub-Scale of Intrapersonal are related to internal thought processes that are not easily assessed by others. Intrapersonal intelligence is related to self-knowledge and includes the “capacities to discern and respond appropriately to the moods, temperaments, motivations, and desires of other people” (Goleman, 1995, p. 39). These competencies are fundamental to developing successful relationships (Goleman, 1998).

2. Interpersonal - Several studies reported that exemplary faculty had high levels of rapport with students (Angelo, 1993; Feldman, 1976; Lowman, 1996; Wilson, 1986). When students are asked to identify and describe characteristics of their most outstanding teacher, they frequently include words that relate to interpersonal skills. Lowman (1996) found that positive attitudes, motivation, and relationships with students ranked second only to the importance of presentation skills for exemplary teaching. He concluded that master teachers excel in expository and interpersonal skills and are flexible enough to modify their approach to the course and students.

Angelo (1993) found learning students’ names and including them in active learning with the professor could demonstrate caring behavior by a faculty member. Faculty-student contact was found to be an important contributor to student motivation and success (Chickering & Ehrmann, 1996). Feldman (1976) identified effective teacher characteristics such as stimulation of interest, friendliness, helpfulness, and openness to others’ opinions. Of the top eight findings from the study, all but three were directly related to intrapersonal and interpersonal skills of the faculty member.

A three-year study to improve faculty teaching at the University of California, Berkeley found that excellent and poor teachers differed on organization and clarity, interactions
The multi-dimensional nature of effective teaching was once again highlighted as an important factor for teaching success. Lamport (1993) and Murray (1975) reported similar conclusions.

3. **Adaptability** - The multi-dimensional nature of effective teaching was highlighted in a study involving 266 undergraduate psychology students (Patrick & Smart, 1998). Seven items loaded on respect for students, which had the highest association with effective teaching (Patrick & Smart, 1998). This factor included items such as flexibility, treating students with respect, valuing students’ ideas, demonstrating understanding, caring, and patience. This study supported the work of Ramsden (1991) who found that similar factors formed the key principles of effective college teaching.

4. **Stress Management** - A study conducted of over 3000 students in the College of Business at a Middle Tennessee State University determined that treating students in a courteous, professional manner was a major factor that predicted teaching effectiveness (Tang, 1997). Most of the significant factors in the study were under the control of the instructor and were related more to the process rather than the content of teaching. Patrick and Smart (1998) identified faculty patience as an important factor students used to describe their most effective teacher.

5. **General Mood** - Numerous studies have found that a positive mood is associated with effective teaching. Faculty member’s mood has been viewed as a product of level of enthusiasm, enjoyment of life, cheerfulness, approachability, optimism, and ability to motivate others (e.g. Centra, 1993; Chickering & Gamson, 1987; Feldman, 1986; Murray, 1991; Rice & Austin, 1988; Watkin, 2000). Thirty-one studies were conducted and synthesized relating to students and faculty descriptions of attitudes or practices characteristic of “best” or “ideal” teachers (Centra, 1993). Optimism was found to be the most significant differentiator of highly effective teachers as compared to their colleagues in the previously discussed studies referenced by Watkin (2000), and Stein & Book (2000).

The importance of enthusiasm and clarity in classroom teaching behaviors was not only strongly correlated with exemplary teaching, but reflected a causal connection between teacher behavior and student achievement (Feldman, 1996). Teacher enthusiasm was once again identified as one of the major factors that discriminated between excellent and poor teachers in a three-year study of Distinguished Teaching Award winning faculty at the University of California, Berkeley (Wilson, 1986). Additionally, Roueche and Baker (1987) noted teacher enthusiasm and positive attitude as competencies demonstrated by effective faculty. Previous research related to the impact of mood on success or failure has revealed that positive mood facilitates creativity and enhances flexibility (George, 2000; Salovey & Birnbaum, 1989). People in positive moods tend to be more optimistic and have greater determination to achieve future success for themselves and others (Salovey & Birnbaum, 1989).

**General Theoretical Model**

EI and effective teaching have several common elements. Effective teachers routinely are found to possess behaviors that closely mirror EI competencies. Effective teaching involves the successful integration of knowledge with behaviors, abilities, traits, and skills to promote learning. Based on the literature we reviewed, we developed a theoretical model in which EI factors are expected to influence effective teaching. The model suggests that each EI element will affect each good teaching practice. The literature is not fully developed so it is difficult to know exactly which EI factors impact effective teaching. It is, in fact, the purpose of this study to shed light on this issue.

**METHODOLOGY**

**Site**

This study was conducted using the faculty at a comprehensive, public institution of higher education in the mid-west. The university is ranked Doctoral I by the Carnegie Foundation with 830 full-time faculty members teaching in 48 departments and over 19,000 students. The 260 part-time faculty members teaching there were excluded from the study. Using a single institution holds constant variables related to type of institution (Fraenkel &
Rebecca A. Haskett and John P. Bean

Wallen, 1996) and provides a more homogeneous population to estimate the parameters in the model.

Sample

The sample for study involved two groups of faculty teaching at this institution. The first group consisted of all of the faculty members (86) who received awards for excellent teaching and the second group was a random sample of 200 non-award winning faculty members at the same campus. Our intent was to oversample excellent teachers.

Data Collection

The data was collected through a direct mailing. A letter of explanation for the study was attached to the 51-question EQ-i:S test instrument, along with a one-page self-assessment of the good teaching practices based on Gamson (1991). Survey responses were initially received from 27% of the sample. Non-respondents were contacted by post card resulting in an additional 26 surveys. The analysis was based on 103 questionnaires received from 286 faculty members for a response rate of 36%. The faculty members at this institution were 62% male and 38% female. The respondent’s average age was 48; data for age was missing for 8 of the 103 respondents.

Instrumentation

Data were gathered using an existing multidimensional EI assessment tool, the BarOn Emotional Quotient Inventory: Short Version (EQ-i:S). The EQ-i:S self-test, a short-version of the EQ-i test instrument, was developed by Dr. Reuven Bar-On (Bar-On, 2002), an Israeli psychologist. In the past five years, over one million EQ-i assessments have been conducted worldwide. The EQ-i has been found to be the most valid and reliable tool to provide a self-assessment of individuals’ EI competencies (Duxbury, 2001). The EQ-i is the only EI measure approved and registered by the Buros Institutes Mental Measurements Yearbook (Impara & Plake, 2001). The convergent and discriminant validity is demonstrated by results that support the ability of this instrument to differentiate EI from other similar constructs (Dawda & Hart, 2000). The ability of the EQ-i:S to predict expected behaviors related to the meta-construct of EI, its predictive validity, was also confirmed.

In the second portion of the study faculty members were asked to complete a self-rating of their personal performance on the Seven Principles. The ratings ranged from “very often” to “never” on a 5-point Likert type scale with 5 being “very often”. Centra (1991) found that self-report measures of teaching effectiveness were positively correlated with student ratings of faculty strengths and weaknesses.

Measurement of the Variables

This study utilized existing questionnaires to provide data related to EI and the Seven Principles for effective faculty. The measurement criteria for the dependent variable of Teaching Award winning faculty were defined by the institutional criteria.

A description of each scale utilized in the EQ-i:S is useful to facilitate an understanding and interpretation of scores (see Table 1).

To examine response bias the EQ-i:S test instrument contains the scales of Inconsistency Index (INCONSIS) and Positive Impression (STDPOSIT) that indicates the reliability of respondents’ scores

Table 1

<table>
<thead>
<tr>
<th>Scale</th>
<th>Variable Label</th>
<th>Characteristics of People with High Scores</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inconsistency</td>
<td>INCONSIS</td>
<td>There are considerable inconsistencies in the way these individuals have responded to similar types of items. They may have a reading disability or comprehension problem, or they may have responded in a careless or random fashion.</td>
</tr>
<tr>
<td>Positive Impression</td>
<td>STDPOSIT</td>
<td>These individuals may be attempting to create an overly positive impression of themselves.</td>
</tr>
<tr>
<td>Total EQ</td>
<td>STDTOEQ</td>
<td>These individuals are generally effective in dealing with daily demands. They typically behave, act, and manage their lives in an emotionally intelligent manner.</td>
</tr>
<tr>
<td>Intrapersonal</td>
<td>STDINTRA</td>
<td>These individuals possess accurate self-awareness and are in touch with their emotions. They are also able to express their feelings and communicate their needs to others.</td>
</tr>
<tr>
<td>Interpersonal</td>
<td>STDINTER</td>
<td>These individuals are able to establish cooperative, constructive, and satisfying interpersonal relationships. They are good listeners and are able to understand and appreciate the feelings of others.</td>
</tr>
<tr>
<td>Stress Management</td>
<td>STDSTRES</td>
<td>These individuals are generally calm and work well under pressure. They are rarely impulsive or lose control.</td>
</tr>
<tr>
<td>Adaptability</td>
<td>STDADAPT</td>
<td>These individuals are flexible, realistic, and successful in managing change. They are adept at finding effective ways of dealing with everyday problems.</td>
</tr>
<tr>
<td>General Mood</td>
<td>STDMOOD</td>
<td>These individuals are generally optimistic, energetic, and self-motivated. They also have a positive outlook and are typically pleasant to be with.</td>
</tr>
</tbody>
</table>

This scale of EQ relates to one’s level of self-awareness and self-management, emotional self-awareness, and independence. The measure of EQ is composed of the following five sub-scores:

1. **Intrapersonal.** This variable includes questions to assess the ability to understand and express one’s emotions. This EQ scale is related to the inner self and indicates how good a person feels about him or herself, or self-regard (Bar-On, 2002). The questions address components of assertiveness and self-actualization as well as emotional self-awareness, self-regard, and independence. Three of the items related to the EQ sub-score of Intrapersonal skills are: “I’m unable to express my ideas to others,” “I prefer others to make decisions for me,” “It’s hard for me to understand the way I feel.”

2. **Interpersonal.** This scale was designed to measure what some people refer to as “people skills,” and relates to being able to form mutually satisfying relationships. Items in this scale are designed to tap social awareness, empathy, and how people relate with one another, for example: “I like helping people,” “I’m unable to understand the way other people feel,” and “I’m good at understanding the way other people feel.”

3. **Stress Management.** This scale measures one’s ability to handle stress effectively and to work well under pressure. It includes items related to impulse control, the ability to control anger, and delay gratification. Examples of items contained in the scale are: “It is a problem controlling my anger,” “My impulsiveness creates problems,” and “I feel that it’s hard for me to control my anxiety.”

4. **Adaptability.** This scale measures the ability to effectively deal with change by flexibly and realistically solving problems as they arise. Sample items include: “My approach in overcoming difficulties is to move step by step,” “I try to see things as they really are, without fantasizing or daydreaming about them,” “When faced with a difficult situation, I like to collect all the information about it that I can.”

5. **General Mood.** This scale of EQ relates to one’s level of optimism or outlook on life, which facilitates emotionally and socially intelligent behavior. It includes assessment of happiness and contentment with one’s self, others, and life in general (Bar-On, 2002). Samples of the items related to the EQ sub-score of General Mood are: “I’m a fairly cheerful person,” “I feel sure of myself in most situations,” and “I believe that I can stay on top of tough situations.”

A comparison of mean scores and standard deviations for each sub-score derived from the EQ-i:S test instrument is provided for both samples of faculty on Table 4. The variable INCONSIS scores are not standardized for this test instrument. As reflected in the data, faculty means were above the mean scores for the normative sample for all variables except the STDMOOD of non-award winning faculty.

The additional variables utilized in this study relate to the Seven Principles. Table 5 lists the Seven Principles, which were developed by a committee cosponsored by the American Association of Higher Education (AAHE) and the Johnson Foundation for improvement of educational practices (Gamson, 1991). These principles can serve as guidelines for the evaluation of effective teaching and emphasize the quality of teacher-student interaction (Murray, 1995). A comparison of mean scores and standard deviations for each of the Seven Principles is provided for both samples. The mean scores reflect a relatively consistent positive response between award and non-award winning faculty. The most consistent strength of award winning faculty members relates to communication with students, reflected by a mean of 4.66 and SD of 0.54.
### ANALYSIS AND FINDINGS

We used multiple regression analysis to explore the relationship between EI competencies and the Seven Principles. The EQ sub-scores were used as independent variables and the Seven Principles served as dependent variables. Pre-analysis data screening and assumption testing were used prior to conducting the statistical tests.

Frequency distributions, histograms, and stem-and-leaf plots were examined to ensure that input values were within the range of possible values. For multivariate outliers, Mahalanobis distance was analyzed as a chi-square (X$^2$) statistic with degrees of freedom equal to the number of variables at significance level $p<.001$ (Tabachnick & Fidell, 1996). Mahalanobis distance provides a “statistical measure of an outlier; distance of a case from the centroid of the remaining cases where the centroid is the point created by the means of all the variables” (Mertler & Vannatta, 2002, p. 342). Preliminary regression analysis was used to calculate Mahalanobis’ Distance. No extreme values were located, and no data transformations were required.

Assumptions—To assess the accuracy of fit between the data and the statistical procedures used in this study, it is important to examine the assumed conditions of the data. The common statistical assumptions relevant to this study relate to the linearity and normality of the data. The regression analysis requires homoscedasticity of data (Mertler & Vannatta, 2002). Before analyzing the data we used the SPSS Explore and preliminary Regression procedures to examine the data for fulfillment of test assumptions.

Reviewing scatterplots of all variables tested linearity of the data. This assumption relates to the existence of a straight-line relationship between two variables. Additionally, the F ratios were compared for the significance of linearity and the significance of the deviation from linearity. All relationships were found to be linear.

Normality of the data is an important assumption for all of the planned statistical tests. This assumption is related to the distribution of each variable and the linear combination of variables for normal distribution around the mean. The Kolmogorov-Smirnov test of normality confirmed that variables were normally distributed. The scatterplots were approximately elliptical which provides support for the univariate normality and homoscedasticity of the data.

### Homoscedasticity

Homoscedasticity occurs when error terms have constant variance -- that the variability in a variable is roughly the same as the values of other variables change. An examination of scatterplots confirmed that these values were uniformly spread out.

### Findings and the Research Objectives

The primary objective of this study was to find out if EI competencies were associated with the Seven Principles. We were also interested in any differences between award winning and non-award winning faculty members.

### Relationship Between Seven Principles and EQ Scores for faculty

We used multiple regression analysis to identify which EQ sub-scores had the strongest relationship to the teaching behaviors of faculty, and the extent to which they used the Seven Principles. Each of the Seven Principles was regressed on the five EQ sub-scores. Multiple regression analysis quantifies the extent to which changes in independent variables influence the value of the dependent variable. Table 6 provides a summary of the regression analysis and forms the basis for our discussion.

- **CONTACT.** The adjusted $R^2$ value in Table 6 shows that 26.5% of the variance in contact with students (CONTACT) can be explained by EQ. The EQ sub-score that measures interpersonal skills (STDINTER) was significant to the .001 level with a beta value or standardized coefficient of .427. The EQ sub-score of interpersonal skills includes relationship competencies in cooperation, listening, and understanding the feelings of others.

- **COOPERATION.** The EQ variables accounted for 12.5% of the variance reported in cooperation with students (COOPERAT). None of the EQ sub-scores appeared to be significantly related to the “Seven Principle” factor of cooperation with students.

- **ACTIVE LISTENING.** The EQ variables accounted for 11.5% of the variance reported in active listening (ACTIVELR). Once again, the EQ sub-score relating to interpersonal skills (STDINTER) was significant to the .003 level with a beta value or standardized coefficient of .339. This finding supports the construct validity of the EQ sub-score of interpersonal skills which includes relationship competencies in cooperation, listening, and understanding others.

- **FEEDBACK.** The adjusted $R^2$ value shows that only 6.1% of the variance reported in giving timely feedback to students...
Emotional Intelligence And Teaching Success In Higher Education

Table 6

Regression of Seven Principles on EQ Sub-Scores

<table>
<thead>
<tr>
<th>Dependent Variables</th>
<th>Independent Variables</th>
<th>B</th>
<th>Std. Error</th>
<th>Beta</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONTACT</td>
<td>STDINTER</td>
<td>1.794E-02</td>
<td>.005</td>
<td>.427</td>
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<td>Adj. R²: .326</td>
<td>F 1.030</td>
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<td>F 1.030</td>
<td>Sig. .001</td>
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</table>

A summary of the relationships between each of the Seven Principles of effective teaching and the EQ Sub-Scores appears in Figure 1. The EI competencies related to Interpersonal Skills had the most important effects on the seven desired teaching behaviors. Three of the Seven Principles were significantly related to the EQ sub-score of (STDINTER): (1) Encourage student-faculty contact (CONTACT) (p<.001) (2) Encourage active listening (ACTIVELR) (p<.001) (3) Respect diverse talents and ways of learning (RESPECT). Interpersonal Skills was also had a statistically significant influence on the summary measure of the Seven Principles (TOT>PRIN) (p<.001).
**DISCUSSION**

The results of the multiple regression analysis indicated the way in which EI competencies are related to specific behaviors of effective teaching. Several aspects of EQ were significantly related to effective teaching practices (see Figure 2). The relationship between EQ sub-scores and the Seven Principles demonstrates that improvements in competencies related to Intrapersonal Skills, Interpersonal Skills, and Adaptability should be expected to result in more effective teaching (see Figure 2).

The EI competencies related to the sub-score of Interpersonal Skills had the most significant impact on our indicators of effective teaching. Individuals with strong interpersonal skills have the ability to establish mutually satisfying relationships, are empathic, and possess good listening skills. Our findings are consistent with the literature that reported similar findings in several studies linking interpersonal skill and effective teaching. Several researchers concluded that faculty development efforts should be focused on improvement of interpersonal skills, rather than methods of conveying information (Angelo, 1993; Feldman, 1976; Lowman, 1996; Murray, 1975; Wilson, 1986). A related study by Chickering stressed the importance of interpersonal skills by encouraging student-faculty contact, learning students’ name, and engaging students in a process of active learning (Ritter & Lemke, 2000).

In addition to the importance of Interpersonal Skills, we found that Intrapersonal Skills and Adaptability are associated with effective teaching. Intrapersonal Skills was found to have a significant relationship to “communicating high expectations.” Faculty development programs that enable faculty to understand their own emotions and the way in which they express ideas to others could lead to more effective teaching. We also found important links between Adaptability and “gives prompt feedback” and “emphasizes time on task.” Adaptability involves the ability to respond to difficult situations with effective problem-solving skills and flexibility. Based on previous research findings by Patrick & Smart (1998) and Ramsden (1991), flexibility was found to be an important factor in effective teaching.

The mean EQ sub-scores for all faculty members studied resulted in standardized scores ranging from (101 to 107) which exceeded the mean scores of 100 for the 1,774 participants included in the normative sample. With the exception a mean of 99 for the EQ General Mood sub-scale for non-award winning faculty, faculty EQ was higher than the norm.

**CONCLUSIONS**

The theoretical model indicates that behaviors associated with EQ should have a direct effect on effective teaching. We found a positive relationship between some EQ competencies and some of the seven indicators of effective teaching. The results of the multiple regression analysis provided clarification as to which EQ competencies were most directly related to specific EQ sub-scores. Interpersonal skills, the most important of the EQ competencies in this study, increases student-faculty contact, active learning, and respect for diverse talents and ways of learning. Adaptability is associated with giving prompt feedback and emphasizing time on task. Intrapersonal skills increase the communication of high expectations. Emotional intelligence development has an important role in improving teaching.

**LIMITATIONS**

We identified five limitations for this research. First, we studied the faculty at a single comprehensive, public institution of higher education in the mid-west. This institution has a history of being a leader in the education of teachers and a well-documented reputation of recognizing faculty for their excellence in teaching. Second, the concept of EQ does not yet have a long tradition of scholarship and the correct way to measure EQ is contested. Third, the literature indicates that EI is not the only variable that leads to effective teaching. The way in which these other factors interact with EI to create an effective teaching-learning environment could not be determined from this study. Fourth, the criteria used to identify award-winning faculty was unique to that institution. The identification of excellence in teaching was based on third party assessments by department chairs, students, and peers and does not represent a true measure of teaching ability. Finally, conclusions were based on faculty responses to self-report instruments. As with any form of self-report, accuracy of the responses is dependent on the truthfulness of the respondents.

**SUMMARY, PRACTICAL IMPLICATIONS, FUTURE RESEARCH**

The initial motivation for this study grew out of the desire to better understand the potential relationship between emotional intelligence and effective teaching in higher education. Faculty who aspire to become exemplary teachers should benefit from a clearer definition of the characteristics of exemplary faculty. This insight could enable faculty development efforts to become more focused on the development of specific competencies that contribute to effective teaching. Prior research studies have supported the theory that success in a particular career draws on a unique cluster of EI competencies for that field of work. A review of existing studies revealed that very limited research had been focused specifically on...
the identification of important EI competencies for faculty in their roles as teachers and mentors of students.

In our study we found that EI competencies led to more effective teaching. We make the following recommendations to enhance faculty EI competencies:

1. Hire emotionally intelligent faculty. Assessing applicants’ level of EI competencies should lead to hiring more effective teachers.

2. Integrate EI competency development into the curriculum of graduate students who are likely to become faculty members.

3. Faculty development programs should provide faculty with an increased awareness of the value of EI competencies on effective teaching. Faculty self-awareness could be increased by EI assessment.

4. Offices such as Teaching and Learning Centers should become the campus focus of EI development programs.

Based on this study, teaching effectiveness, as defined by the Seven Principles, can be improved by faculty members who are committed to raising their personal level of EQ. Offering opportunities for EQ assessment and development could enhance faculty development efforts. To encourage faculty development, it would be beneficial for administrators to recognize and reward the important function of teaching and involvement with students when making promotion and tenure decisions. The effort should lead to a more positive educational experience for students.

Recommendations for Future Research

There has been limited research related to faculty EQ levels and the potential impact of EI competencies on teaching success. Future research could illuminate specific EI competencies, along with other factors, which lead to more effective teaching. We offer the following recommendations for future research in this area:

1. There are currently at least three leading theories and three supporting test instruments related to EI. The ability of each instrument to measure EQ items related to teaching effectiveness should be evaluated. This approach should improve the measurement of faculty EQ and help refine the concept.

2. EI should be studied in the context of class size, field of study, and years of teaching experience.

3. This study was limited to the study of faculty at one public institution of higher education. Future studies should examine the extent to which EQ levels of faculty differ at different types of institutions, and the consequences of these differences for student learning.

4. Because EI affects teaching effectiveness, it would be interesting to find out if other of our multiple intelligences also impacts the teaching-learning nexus. A study that examines more aspects of a person would yield a more complete picture of characteristics of effective teachers.

5. General Mood, which was found to be a significant EI factor for award winning faculty, could be an indicator of the level of job satisfaction as reflected in responses to questions related to satisfaction with life and cheerfulness. Future research focused specifically on a measure of job satisfaction, along with EI, could be useful to further examine this potential relationship.

This study indicates the value of conducting research into the impact of EI on successful teaching in higher education. As colleges and universities face the challenges of the twenty-first century, they will need to develop the whole student in order to meet the needs of society. As faculty members participate in EQ assessment and development, it is expected that they will become more effective in their roles of teachers and mentors, which should result in improved student learning.

REFERENCES


If CPA’s In A Non-Metropolitan Area Developed An Accounting Major, The Accounting Curriculum Would Be?

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Robert L. Putman
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ABSTRACT

This paper examines the attitudes of a group of CPA’s from non-metropolitan areas in West Tennessee as to which courses should be included in an undergraduate accounting major. These findings were gathered from a group of 35 CPA’s attending a continuing education workshop in the fall of 2004. Prior to being surveyed, a study undertaken of AACSB schools that possessed separate accounting accreditation was presented to the group. The undergraduate accounting program requirements of these schools were examined for the 2003-2004 academic catalog year. Course descriptions, rather than only course titles, were evaluated for all accounting courses required in an undergraduate degree, either by a school in its common core or by the accounting faculty in the major. Following the presentation to the CPA’s in attendance, they were asked which courses should be included in an undergraduate accounting program, as well as, how the courses should be structured.

INTRODUCTION

In an undergraduate curriculum study presented to the 35 practicing CPA’s, there were 161 AACSB Accredited Schools that possessed separate AACSB accounting accreditation. However, two of the schools did not offer undergraduate accounting programs. This left 161 schools with separate undergraduate accounting accreditation. After presenting the findings of the study to CPA’s, the accountants at a continuing education workshop were asked to complete a questionnaire concerning undergraduate accounting education, course content, and/or methods of instruction.

Overview of Accredited Programs

The overview of the accredited accounting programs has been summarized in Table One. Schools were separated into Private and Public categories, as well as showing the minimum number of hours required to earn an accounting degree for each category. Thirty five or approximately 22% of the schools were private with the minimum number of hours required to earn a degree ranging between 112 and 129 hours. At the 126 public schools (approximately 78% of the schools studied), the minimum number of hours necessary to earn a degree ranged between 120 and 132 hours. The majority of all schools required between a minimum of 120 hours and a maximum of 129 hours to earn an accounting degree. Most schools required either 120, 124, or 129 hours in their degree programs (Griffin and Putman, 2004).

In calculating the number of hours within an accounting major, Introductory Accounting was not included. All schools included it in the business core, which was defined in the study as all courses within in the business disciplines in addition to any required statistic and/or economic courses required of all business students. Nine schools required an accounting course in the business core beyond the introductory accounting course(s). Most often, Accounting Information Systems was found to be the additional required course. In determining if a school had more than one track or concentration within the accounting major, a decision rule was employed that there needed to be a minimum of nine credit hours difference between the various tracks or concentrations. Using this criteria, there were only three schools with more than one track or concentration (Griffin and Joyner, 2004).

For a master’s level business program to be included in Table One, the program had to possess a minimum of an equivalent of an accounting concentration. Since several schools did not offer a concentration in accounting, their MBA programs were not included in Table One. Five of the schools in the table offered a “Masters in Tax” but (top of next page) did not offer a separate “Masters in Accounting” degree. Eight schools offered Dual MBA and Master of Accounting degrees. Both masters degrees in the dual program must be completed at the same time. The fewest number of hours to earn dual degrees was at Suffolk University (a minimum of 45 hours) followed by the University of Louisville (a minimum of 45 hours) (Griffin and Putman, 2004).

The Undergraduate Accounting Curriculum

The categories into which the undergraduate accounting curriculum was divided are summarized in Table Two. The course categories listed in the table do not represent courses which could be used to fulfill elective requirements. The categories represented any course either required of every accounting major at a particular school by the accounting faculty or any accounting course required of all business students regardless of business major by core requirements for a degree in business. The category, Other Courses, summarizes findings relating to accounting and non-accounting courses required of all accounting majors in a school working towards an undergraduate degree in accounting.

The CPA’s were provided the information that while all 161 schools required introductory accounting, however, twenty of the schools did not require a two course sequence. Five of those schools taught introductory accounting in a one semester accelerated survey course. Fourteen others required only a financial accounting course
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Table One
Overview of Programs and Schools with AACSB Accounting Accreditation

<table>
<thead>
<tr>
<th>Category</th>
<th>Private</th>
<th>Public</th>
<th>All</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools with AACSB Accounting Accreditation</td>
<td>36</td>
<td>127</td>
<td>163</td>
</tr>
<tr>
<td>Schools not offering an undergraduate degree</td>
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<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Average Hours for an Undergraduate Degree</td>
<td>123.5</td>
<td>123.0</td>
<td>123.1</td>
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<tr>
<td>Maximum Hours for an Undergraduate Degree</td>
<td>129</td>
<td>132</td>
<td>132</td>
</tr>
<tr>
<td>Minimum Hours for an Undergraduate Degree</td>
<td>112</td>
<td>120</td>
<td>112</td>
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<td>Average Hours in an Undergraduate Accounting Major</td>
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<td>24.4</td>
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<tr>
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<td>36</td>
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<tr>
<td>Minimum Hours in an Undergraduate Accounting Major</td>
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<td>15</td>
</tr>
<tr>
<td>Average Hours in the Business Core</td>
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<td>41.9</td>
</tr>
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<td>Average Hours of Accounting in the Business Core</td>
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<tr>
<td>Schools with Undergraduate Accounting Electives in the Major</td>
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<td>65</td>
<td>78</td>
</tr>
<tr>
<td>Average Hours of Accounting Electives if Required in the Major</td>
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</tr>
<tr>
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<td>Schools not requiring any accounting electives in the Major</td>
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<td>62</td>
<td>85</td>
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<tr>
<td>Schools with no accounting or business electives in the Major</td>
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<td>67</td>
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<td>3</td>
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<td>Schools with a Track or Concentration in Public Accounting</td>
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<td>2</td>
<td>3</td>
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<tr>
<td>Schools with a Track or Concentration in Managerial Accounting</td>
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<td>2</td>
<td>2</td>
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<tr>
<td>Schools with a Track or Concentration in Information Systems</td>
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<tr>
<td>Schools with a Track or Concentration in Not For Profit</td>
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<td>1</td>
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Masters Programs in Accounting at Accredited Schools:

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<th>Program</th>
<th>Private</th>
<th>Public</th>
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<tr>
<td>Offers a Masters in Accounting</td>
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<td>104</td>
<td>126</td>
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<tr>
<td>Offers a Masters in Tax</td>
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<td>50</td>
<td>57</td>
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<tr>
<td>Offers an MBA with an Accounting Concentration</td>
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<td>59</td>
<td>79</td>
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<tr>
<td>Offers a Masters in Accounting or Tax but not an MBA</td>
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<td>59</td>
<td>71</td>
</tr>
<tr>
<td>Offers an MBA with an Accounting Concentration only</td>
<td>9</td>
<td>9</td>
<td>18</td>
</tr>
<tr>
<td>Schools Offering a Joint/Dual MBA/Masters in Accounting</td>
<td>2</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td>Schools Offering a PhD or DBA in Accounting</td>
<td>3</td>
<td>41</td>
<td>44</td>
</tr>
</tbody>
</table>

and one school required only a managerial accounting course. It could not be determined if introductory accounting was taught in schools by using debits and credits or with the user approach, the difference in the two approaches was explained to the CPA’s. In addition, it was explained that a Bridge course was used by some of the schools teaching introductory accounting with the user approach. In a Bridge course, the accounting cycle along with debits and credits are taught. The course was primarily taught either in the second semester of the sophomore year or the first semester of the junior year concentration (Griffin and Joyner, 2004).

Nine schools utilized an integrated accounting curriculum to deliver the accounting major (accounting required by the major beyond principles). When those schools with an integrated core were considered along with the schools requiring courses in the intermediate accounting category, it was discovered that this is the only category other than introductory accounting required at all schools with Accounting Accreditation. The course title in a college catalog for intermediate accounting was usually “Intermediate Accounting” or “Financial Reporting & Analysis” or “Fundamental Financial Concepts.” It was explained to the CPA’s that these three titles were utilized to distinguish three different ways of teaching intermediate accounting. Courses were not classified according to their catalog title but based on the catalog’s course description. There were 124 schools in the “Intermediate Accounting” classification, viewed as teaching how to do something. While the “how to do” is still part of the “Financial Reporting & Analysis” classification, the 23 schools utilizing this approach involved the student in decision making from the user’s perspective. The last classification used by only nine schools was “Fundamental Financial Concepts.” It differs from “Financial Reporting & Analysis” by requiring the student to research accounting rules and regulations. There appeared to be more case work in this type of course. Eight of the nine schools using this approach to financial accounting required only one course in financial accounting and taught students how to learn rather than everything they may need to know about financial accounting (Griffin and Joyner, 2004).

The Cost/Managerial Accounting Category was required by 153 of the schools. This was the second most often required course category. Only 21 schools required a second course in Cost Accounting (Griffin and Joyner, 2004).

The third most required category in the accounting major, Federal Income Tax, was required by 145 schools which required
at least one course in tax. However, "Individual Income Tax" was required by only 60 or 41.4 percent of those schools. “Tax and Business Decisions” was required by 53 percent or 77 of the schools. The remaining 17 schools required a course in “Corporate Tax” (Griffin and Joyner, 2004).

With 132 schools requiring at least one course in Accounting Information Systems, this became the fourth most often required category. Nine of those schools (6.5 percent) required Accounting Information Systems as part of the business core. Course descriptions for the courses in this category varied greatly. It was shared with the CPA’s that the courses in this category focused on systems analysis and design, or on using accounting software packages, or with an emphasis on data bases (Griffin and Joyner, 2004).

Most CPA’s in attendance were shocked that only 130 of the schools required auditing. This placed Auditing as the fifth most frequently required category. Two of those courses required only an internal auditing course. Several schools gave students the choice between internal and external auditing. In the study of accredited schools, if the student had the option of taking either course, internal auditing was not marked as the course required. Of the 128 schools requiring external auditing, only 16 had the word “assurance” somewhere in the course title. No school required more than one course in auditing. It was explained to the CPA’s that those schools not requiring auditing at the undergraduate level did require the course at the graduate level (Griffin and Joyner, 2004).

Advanced Financial Accounting was required by only 52 schools. The majority of schools offering the course covered business combinations in the course. However, there were a few schools that did not cover business combinations in the course. Only two of the schools required a second course in Advanced Financial Accounting (Griffin and Joyner, 2004).

Table Three shows the “Other Courses Category” as presented to the CPA’s in which accounting and/or non-accounting courses were required by schools to complete the accounting major are shown. Of the 161 school in the study, 133 schools required additional specific or elective courses in addition to those previously mentioned. The average number of additional hours required was 6.5 credit hours or approximately two courses. Accounting electives were required in 78 of the 161 schools. Twenty seven schools required elective courses that could have been either an accounting or a non-accounting business course. While there are some specific accounting and non-accounting courses shown in Table Three, it was explained to the CPA’s that the courses shown were not the elective courses to chose from but were requirements of at least one school. Other than “Governmental” or “Not-For-Profit Accounting” which was required by 14 schools, there were not more than four schools requiring any other specific accounting course. While 35 schools required a course covering the Uniform Commercial Code in the major, there were at least an additional 17 schools requiring the course in the business core. It was explained the number was most likely greater since only those schools requiring the Uniform Commercial Code course in the core (in which it could be determined was a Uniform Commercial Code course without examining the Business Law description) were counted. Also, there were several schools with a business communications course in the core but this total was not counted in the total for the presentation (Griffin and Putman, 2004).

**NON-METROPOLITAN PRACTICING CPA’S ACCOUNTING CURRICULUM INPUT**

A questionnaire, used to gather input from the 35 practicing CPA’s in non-metropolitan areas within West Tennessee, sought to
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gather the CPA’s attitudes toward a business masters degree before seeking information on undergraduate accounting education. The AACSB’s requirement for 50% of the coursework in a degree to be outside of business disciplines was explained immediately prior to administering the survey. It was also explained that in Tennessee all Public Universities because of a mandate from the Tennessee Higher Education Commission, have 120 hour business programs. In the Study of accounting accredited schools, 44 percent of the Public Schools and 39 percent of all schools were at 120 hours or less. In addition, the information shared with the CPA’s revealed the programs consisting of 120 hours of undergraduate education consisted of an accounting major with between 15 hours and 33 hours of additional courses beyond introductory accounting. Within the accounting major in the 120 hour degree, the additional accounting courses required beyond the introductory accounting consisted of between 12 and 27 hours of additional accounting. At three hours per course this would be 4 to 9 additional accounting courses outside of the business core (Griffin and Putman, 2004).

In a discussion concerning the 120 hours, it was also shared that although the majority of schools still require more than 120 hours for an accounting degree, that in a study of all ACCSCB accredited schools in the academic year 2002-2003, it was found that 38.9 percent of the schools awarding a degree regardless of major required 120 hours or less (Griffin and Joyner, 2003).

The survey revealed twenty-six CPA’s felt a masters degree should not be required to sit for the CPA exam. Of the nine CPA’s believing the masters degree should be required to sit for the exam, one felt the degree should be a Master of Accountancy, two felt it should be a MBA, and the other six felt it did not matter which degree. Of the 26 believing a masters degree should not be necessary to sit for the CPA exam, one felt that if it was required that students should earn a Master of Accountancy, three felt the degree should be a MBA, and 21 felt it did not matter which degree. Of the 35 CPA’s, 25 felt that if a student got an MBA that it should have an accounting concentration, 9 indicated it should be a MBA without an accounting concentration, and one CPA did not respond. When asked if a student should be able to meet all requirements to sit for the CPA at the undergraduate level, 28 indicated students should be able, six did not think they should, and there was one individual that did not respond to this question.

### Table Three

<table>
<thead>
<tr>
<th>Other Required Courses Category</th>
<th>Private</th>
<th>Public</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>Schools with Courses in the Category - Other</td>
<td>28</td>
<td>105</td>
<td>133</td>
</tr>
<tr>
<td>Average Hours Required in Category - Other</td>
<td>5.5</td>
<td>6.7</td>
<td>6.5</td>
</tr>
<tr>
<td>Schools Requiring Accounting Electives</td>
<td>13</td>
<td>65</td>
<td>78</td>
</tr>
<tr>
<td>Schools Requiring a Course in Accounting or Business Electives</td>
<td>6</td>
<td>21</td>
<td>27</td>
</tr>
<tr>
<td>Schools Requiring Uniform Commercial Code Course in major</td>
<td>8</td>
<td>27</td>
<td>35</td>
</tr>
<tr>
<td>Schools Requiring Uniform Commercial Code Course in business core</td>
<td>2</td>
<td>13</td>
<td>15</td>
</tr>
<tr>
<td>Schools Requiring Career Planning</td>
<td>2</td>
<td>13</td>
<td>15</td>
</tr>
<tr>
<td>Schools Requiring Not For Profit</td>
<td>1</td>
<td>13</td>
<td>14</td>
</tr>
<tr>
<td>Schools Requiring Writing</td>
<td>1</td>
<td>12</td>
<td>13</td>
</tr>
<tr>
<td>Schools Requiring Accounting Research</td>
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<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Schools Requiring Capstone in Accounting</td>
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<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Schools Requiring Analysis of Financial Statements</td>
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<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Schools Requiring International Accounting</td>
<td>1</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Schools Requiring Ethics</td>
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<td>3</td>
</tr>
<tr>
<td>Schools Requiring a Course in Decision Processes</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Schools Requiring a Course in Specialization</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Schools Requiring Business Valuation</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Schools Requiring Theory</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Schools Requiring a Course in Specialization out of Acct</td>
<td>1</td>
<td>1</td>
<td></td>
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<tr>
<td>Schools Requiring Consulting</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Schools Requiring CMA Exam Perspective</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Schools Requiring an Internship</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Schools Requiring Micro Economics</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

**Introductory Accounting**

Twenty eight of the CPA’s indicated introductory accounting should be taught in a two semester sequence. Six thought only one course of introductory accounting should be required and one did not respond. Four of the six CPA’s felt it should be an accelerated one semester financial/managerial course. One felt the one semester of introductory accounting should be financial accounting with no managerial required, and the other felt the one course should be a managerial course with no financial required.

When asked about teaching the introductory course without the use of debits and credits, 30 CPA’s indicated that it should be taught using the traditional “Debit and Credit” approach. The
remaining five felt that the course should be taught without debit and credits from a user perspective.

**Integrated Approach**

When asked how accounting beyond principles should be taught, the answer was a bit surprising to the authors when considering the answers towards graduate education. Only 32 CPA’s responded to the question, however, 18 or 56% indicated that the integrated approach should be used rather than the traditional course categories. This was in contrast to the fact that of the accredited accounting undergraduate programs studied in the 2003-2004 academic year only 9 schools or 5.6% used the integrated approach (Griffin and Joyner, 2004). However, one of those nine schools is located in Tennessee with the schools’ dean being a CPA and very active in CPA organizations. Fourteen CPA’s felt a non-integrated approach should not be used. The remainders of the topic were surveyed assuming the non-integrated approach.

**Intermediate Accounting**

All 35 CPA’s felt that intermediate accounting should be required within the accounting major. Only 34 responded to the question regarding the structure of the course. The traditional two course sequence was preferred by 22 CPA’s, with 10 supporting the “Financial Reporting & Analysis” classification involving students in decision making from the user’s perspective. The classification preferred by two of the respondents was “Fundamental Financial Concepts.”

**Cost Accounting**

Three of the 34 respondents providing information on cost/managerial accounting, felt it should not be taught in the undergraduate accounting major. While 17 indicated there should be only one cost/managerial accounting course in the major, there were 14 CPA’s indicating there should be two cost/managerial accounting courses required.

**Federal Income Tax**

All 35 CPA’s felt Federal Income Tax should be required. Eighteen felt one course would be sufficient while 17 thought there should be two courses required. As with the preference of the majority of the AACSB accredited accounting programs, a course based on “Tax & Business Decisions” was the preferred format over an “Individual Income Tax” course. Eighteen indicated the “Tax & Business Decisions” format was preferred over a traditional “Individual Income Tax” course preferred by 14 CPA’s. The remaining four CPA’s thought the course should deal primarily with “Corporate Income Tax.”

**Accounting Information Systems**

Of the 34 CPA’s responding to questions on Accounting Information Systems, two indicated it should not be in the undergraduate curriculum. Of the 32 indicating it should be required, 10 felt there should be more than one course required. If the course is going to be required, 33 indicated the course should deal with accounting software packages, 10 indicated that the primary emphasis should be Systems Analysis and Design, and one thought it should be a computer programming course.

**Auditing**

All 35 CPA’s indicated auditing should be required in the undergraduate program. Five felt there should be two courses required. If there is only to be one course required, 22 indicated the course should be an “External Auditing” course, 11 indicated the course offered should be an “Internal Auditing” course, and the other two indicated the course should have “Assurance” in the title.

**Advanced Accounting**

Thirty-three of the 35 CPA’s recommend Advanced Accounting be a required course. Five responded there should be two required Advanced Accounting courses. Fifteen of the 35 indicated the primary coverage in the course should deal with “Business Combinations.” The other 20 indicated that other topics should be the primary coverage for the course.

**Other Accounting Courses**

In the “Other Courses” category at least one of the 35 CPA’s suggested the following courses be required: Ethics, a Financial Analysis Course, Ethics and Earning Management, How to Survive Accounting Software Changes, Not-For-Profit, Business Valuation, Accounting Theory, Forensic Accounting, Designing Effective Internal Controls, and Accounting Research.

**SUMMARY AND CONCLUSION**

A comparison of the 161 AACSB accredited accounting programs in the 2003-2004 academic year study with the suggestions from 35 practicing CPA’s in a non-metropolitan area are presented in Table Four. In comparing Introductory Accounting, the results were close. While the preference of both groups in this paper is for a two course introductory series, a slightly larger percentage of the CPA’s feel it should be taught in one accelerated survey course rather than was seen in the accredited accounting programs.

In examining the results for an integrated curriculum, a little over half of the CPA’s felt an integrated curriculum should be used to teach accounting beyond principles. If the 5.6% of the accounting accredited schools were using this approach are added to the 5.7% of the schools teaching Intermediate Accounting using the Fundamental Financial Concepts Approach and then those schools teaching Federal Income Tax using a Tax & Business Decisions Approach (53.1%) are considered, it can be seen that schools probably are moving in the integration direction even if it is in a piecemeal fashion.

Both groups unanimously agreed intermediate was a necessary part of the curriculum. However, a greater percentage of accounting practitioners indicate the teaching of intermediate should move away from the traditional way of teaching intermediate than the faculty of the accredited accounting programs. But there appears to be a trend away from the traditional way of teaching things as previously mentioned. In a study in 1985 of AACSB member schools, there was no evidence of Intermediate Accounting being taught by any means other than the traditional approach. There was evidence of the dissatisfaction among accounting teachers with the abundance of material having to be taught in the two course series (Griffin and Dawkins, 1986).

In examining Cost Accounting, more practitioners indicated a greater need for two courses as the practitioners also did in the tax,
Richard B. Griffin and Robert L. Putman

Also, there appears to be a greater need for Advanced Accounting by the CPA's. A probable reason for these differences may be contributed to the fact that the CPA's did not express a need for a masters degree to sit for the CPA exam and the majority felt all academic requirements to sit for the exam should be able to be met at the undergraduate level. In contrast, faculty designing undergraduate accounting curriculums consider which course are a better fit for the Master of Accounting or an MBA with an accounting concentration. Several schools as

<table>
<thead>
<tr>
<th>Table Four</th>
<th>Comparison of Undergraduate Accounting Program Requirements</th>
<th>In AACSB Accounting Accredited Schools</th>
<th>To Proposed Requirements from Non-Metropolitan Area CPA's</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introductory Accounting</strong></td>
<td></td>
<td>AAACSB Schools (161)</td>
<td>Practicing CPA's (35)</td>
</tr>
<tr>
<td>Require a Two Course Introductory Series</td>
<td>87.6%</td>
<td>82.4%</td>
<td></td>
</tr>
<tr>
<td>Require only a Financial Accounting Course</td>
<td>8.7%</td>
<td>2.9%</td>
<td></td>
</tr>
<tr>
<td>Require only a Managerial Accounting Course</td>
<td>0.6%</td>
<td>2.9%</td>
<td></td>
</tr>
<tr>
<td>Require an accelerated Survey of Accounting Course</td>
<td>3.1%</td>
<td>11.8%</td>
<td></td>
</tr>
<tr>
<td><strong>Integrated Curriculum</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not used to Teach Upper Division Accounting</td>
<td>94.4%</td>
<td>43.8%</td>
<td></td>
</tr>
<tr>
<td>Used to Teach Upper Division Accounting</td>
<td>5.6%</td>
<td>56.3%</td>
<td></td>
</tr>
<tr>
<td><strong>Intermediate Accounting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Required in the Undergraduate Curriculum</td>
<td>0.0%</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Taught Utilizing the Traditional Two Course Series Approach</td>
<td>79.7%</td>
<td>64.7%</td>
<td></td>
</tr>
<tr>
<td>Taught Utilizing the Financial Reporting &amp; Analysis Approach</td>
<td>14.6%</td>
<td>29.4%</td>
<td></td>
</tr>
<tr>
<td>Taught Utilizing the Fundamental Financial Concepts Approach</td>
<td>5.7%</td>
<td>5.9%</td>
<td></td>
</tr>
<tr>
<td><strong>Cost/Managerial Accounting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Required in the Undergraduate Curriculum</td>
<td>5.0%</td>
<td>8.8%</td>
<td></td>
</tr>
<tr>
<td>One course required in the Undergraduate Curriculum</td>
<td>82.0%</td>
<td>50.0%</td>
<td></td>
</tr>
<tr>
<td>Two courses required in the Undergraduate Curriculum</td>
<td>13.0%</td>
<td>41.2%</td>
<td></td>
</tr>
<tr>
<td><strong>Accounting Information Systems</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Required in the Undergraduate Curriculum</td>
<td>18.0%</td>
<td>5.9%</td>
<td></td>
</tr>
<tr>
<td>One course required in the Undergraduate Curriculum</td>
<td>71.9%</td>
<td>64.7%</td>
<td></td>
</tr>
<tr>
<td>Two courses required in the Undergraduate Curriculum</td>
<td>8.1%</td>
<td>29.4%</td>
<td></td>
</tr>
<tr>
<td><strong>Federal Income Tax</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Required in the Undergraduate Curriculum</td>
<td>9.9%</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>One course required in the Undergraduate Curriculum</td>
<td>84.5%</td>
<td>51.4%</td>
<td></td>
</tr>
<tr>
<td>Two courses required in the Undergraduate Curriculum</td>
<td>5.6%</td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td><strong>Federal Income Tax</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Income Tax Should be the Required Course</td>
<td>41.4%</td>
<td>40.0%</td>
<td></td>
</tr>
<tr>
<td>Corporate Income Tax Should be the Required Course</td>
<td>5.5%</td>
<td>8.6%</td>
<td></td>
</tr>
<tr>
<td>Tax &amp; Business Decisions Should be the Required Course</td>
<td>51.1%</td>
<td>51.4%</td>
<td></td>
</tr>
<tr>
<td><strong>Auditing</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Required in the Undergraduate Curriculum</td>
<td>19.3%</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>One course required</td>
<td>80.7%</td>
<td>85.7%</td>
<td></td>
</tr>
<tr>
<td>Two courses required</td>
<td>0.0%</td>
<td>14.3%</td>
<td></td>
</tr>
<tr>
<td><strong>Advanced</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Required in the Undergraduate Curriculum</td>
<td>67.7%</td>
<td>5.7%</td>
<td></td>
</tr>
<tr>
<td>One course required</td>
<td>31.1%</td>
<td>68.6%</td>
<td></td>
</tr>
<tr>
<td>Two courses required</td>
<td>1.2%</td>
<td>25.7%</td>
<td></td>
</tr>
</tbody>
</table>
If CPA’s In A Non-Metropolitan Area Developed An Accounting Major

was discovered with auditing only teach advanced accounting at
the graduate level. Most of the CPA’s are also general practitioners
and do not specialize in any one field. The authors were, however,
surprised that more CPA’s did not express a need for Not-For-Profit
Accounting. Only one of the 35 CPA’s expressed a need for a Not-
For-Profit course in the curriculum.

Both groups are in agreement that if there is to be only one
Federal Income Tax course in the curriculum, it should be a Tax
& Business Decisions course. While those favoring this approach
are in the majority, Individual Income tax was a close second. In
examining the emphasis on auditing roughly a third of the CPA’s
felt internal auditing should be the emphasis of the auditing
course, however, only 1.5% of the accredited programs required
internal auditing and no accredited program required more than
one auditing course. External Auditing was still the preference of
both groups.

FURTHER STUDY

If the CPA’s had to consider the AACSB limits placed on the
number of business hours within an undergraduate degree along
with the number of hours in the accounting major and the number
of hours required in the business core, would their suggestions be
the same? Would the number of CPA’s suggesting two courses in the
Cost and Tax areas change and would more want to eliminate the
Advance Accounting course. It should also be determined which
business courses (non-accounting) they feel should be required.
These are some questions to be resolved by further study.

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Making E-learning Work: Exploring Business Strategies For Online Education

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Assistant Professor of Management
Northwest Missouri State University

ABSTRACT

This article considers the development of online education and its current state with respect to creating and maintaining a competitive business strategy. Suggestions for the creation of a competitive advantage for online programs are offered.

INTRODUCTION

In the fall of 1999, I taught my first online class. It was one of four online classes taught that semester at the university, and the first semester the university offered any classes online. The class was little more than a traditional correspondence course that used technology to distribute and collect assignments. Today when I teach online, I have access to synchronous and asynchronous discussions technology, audio and video in several formats, automatically scoring exams, a whole department that takes care of my technology problems, and a multitude of other features that I'm either too dumb or too lazy to understand. In 1989, Peter Drucker wrote, "In thirty years, the universities of America, as we have traditionally known them, will be barren wastelands." A few years later he added, "The Interactivity of online education, its facility for blending graphics and pictures with the spoken word, give it an advantage over the typical classroom" (Drucker, 2000). Some authors have considered that Drucker was pessimistic, "Thirty years? How about three?" (Dryden, & Vos, 1999). In the past few years online education and e-learning in general has begun to mature. Clearly, online education has come a long way in the past several years, but now is the time to pause to ask a few questions, get our bearings, and plan to successfully navigate the future path of e-learning.

Every new technology has a learning curve, a set of false starts, a group of overconfident cheerleaders predicting that new technology will solve all the problems of the world, and a set of detractors who predict the end of the world as we know it. When the smoke clears, we usually find ourselves somewhere in the middle. While it is certainly not a unanimous chorus, some industry watchers have characterized the early approaches to online learning as an expensive failed experiment, while agreeing that the future is bright (Kavanaugh, 2004). Even though the cost may be lower, the value may not be there for e-learning in some cases (Chapman, 2005). In another case, an online K-12 program had a one year dropout rate of 25% and almost half of its eighth grade students (48%) scored unsatisfactory in math, compared to 28% statewide ("Popular online school," 2005). In the early years of e-learning, there was too much focus and spending on technology and an overly intense concentration on cost without a great concern on effectiveness and how e-learning compares to face to face interactions (Mullich, 2004, Lindsay & 2002).

In the United States, major online failures are still pretty rare, but the same statement does not hold true for our friends across the pond. One of the most public e-learning business failures in recent months was the forced restructuring of the United Kingdom's e-Universities Worldwide (UkeU), an organization that burned through £62M ($113M) of public funds by focusing too much on technology and not enough on creating or identifying a competitive advantage or workable business model ("The collapse," 2005; Samuels, 2005; "E-university collapses,"2005). One of the main lessons from the collapse of UkeU is that managers must realize that technology is only a facilitator and should never be the primary business driver (Samuels, 2005). Up to this point, the biggest, most significant mistake in online education appears to be an over emphasis on technology. Business requirements are more important and need to be discussed before technology or content (Mahoney, 2005). Finally, recent studies seem to indicate that when it comes to hiring the graduates of a program, the name of the institution (specifically name recognition) and whether it is accredited is more important than the instruction delivery method (Doleazlek, 2003). I would not characterize this as a failure, but e-learning is not yet a complete success.

We have moved from efforts to understand and apply basic technology to developing new ways to efficiently and effectively deliver programs. Today, most colleges and universities offer at least some online classes, and an ever increasing number offer online degrees. It is now time to look into the future, and the future may not be as rosy as many of us want to believe. The next phase of online programs is the consolidation, merging, and jockeying for market share. This is the time when the first mover advantage slips away. Think about it. Have you flown on a Wright Brothers aircraft lately? Are you still using your Sony Betamax? And don't forget, you cannot even find your Commodore 64, Radio Shack TRS-80, or Texas Instruments TI-99 computer.

Business seems more aware of the importance of business strategy and how it relates to e-learning ("E-learning: curve," 2003); colleges and universities may be more enamored with the low cost and high margins associated with online courses. In a recent discussion with an administrator of online programs for a large, well known college, I asked about break-even points, the number of students necessary to cover the costs of providing the online class. The administrator indicated that it took only four students to cover the cost of the instructor, and only three additional students to cover administrative costs. This means that every class over seven students turned a profit… and by the way, every class with less than ten students is administratively canceled. A brief environmental scan reveals a number of issues that need to be addressed involving strategic pressures to create and maintain a competitive advantage in the changing environment.
COMPETITIVE ADVANTAGE

Michael E. Porter (1980) is probably the world’s best known scholar in the area of business strategy and competition. In discussing the current business position of online education, I will call on two of his most widely known and accepted theories. The first theory I will discuss is his five forces model and then I will discuss his generic competitive strategies.

PORTER’S FIVE FORCES MODEL

Porter's Five Forces Model is a framework to understanding an industry and how to compete within that industry. An industry’s profit potential, and therefore its attractiveness to others, is based on five interacting forces within that industry. The five forces are: current rivalry among existing firms, potential entrants, bargaining power of buyers, bargaining power of suppliers, and substitute products.

Current rivalry among existing firms is the element of an industry that relates to how competitive competing firms are. Do firms "play nice"? Or, are firms "cutthroat"? Your decision on this question as it relates to online education is highly dependent upon your perspective. While there might appear to be a great deal of competitive rivalry among the players, I am aware of no instances of open warfare analogous to things like the “cola wars” of the 1980s, or anything close to that, but we are talking about a relatively new industry. Up to this point, the pie has been big enough for everyone to get a piece; however, as new businesses enter the arena and as current businesses learn to market more aggressively, this could be a growing area of concern for anyone in the industry wishing to remain in the industry.

Potential entrants in the area of competition that has to do with potential new competitors. In an industry like automobile manufacturing or shipbuilding, the potential for new entrants are extremely low due to things like capital requirements, economies of scale, and government regulation. Such impediments do not exist with regard to online learning. Any existing accredited college or university can open one, ten, or one thousand new sections at any time with very limited up-front cost or other relevant concerns. This should be a major concern for a current provider of online classes, especially if your institution is determined to maintain high levels of rigor and competence in your courses. Simply put, another operator with less concern about the quality of its product can easily and quickly underprice you to the extent that you have no alternatives other than to cease online operations.

Bargaining power of buyers deals with your customers, in this case, your students. With e-learning, students have power for several reasons. First, the cost of education is so high that students are encouraged to shop around. If the student does not perceive significant differences in the offerings of various schools, shopping around puts a lot of pressure on the supplier, you, to price your product competitively. The bargaining power of buyers is significantly increased when the buyer can easily compare the cost of a product from different providers, which is always the case in online education.

Bargaining power of suppliers. Unfortunately for online educators, suppliers have limited power. The two primary suppliers for online educators are the companies that supply the software, and more importantly, the instructors. Suppliers have significantly more power if there are a limited number of options or the suppliers work together in a coordinated fashion to limit the supply. Neither of these situations apply in online education.

Substitute products are probably the easiest part of this theory to understand. Any time a customer has a variety of other options, your power as the seller is significantly reduced. If you have the only product available, and there are no alternatives, you can set your price very high and there is not much customers can do about it. An example of this is copyrighted, trademarked, or patented items. Unfortunately for online educators, there are multiple substitute products provided by a multitude of other vendors. Such competition puts significant pressure on online educators to reduce their prices.

Considering the five forces together, one can quickly summarize that the typical provider of online education is in a very weak competitive position. It is a field with high margins and very low entry cost. These elements combined seem to imply that increased rivalry from current and future competitors is on the horizon. Other matters of concern for the suppliers of online education is the fact that customers can easily switch from one product to another and that there is a multitude of substitute products and an expectation of increasing availability of substitutions. To survive with competition this intense, it is necessary for organizations to develop a sustainable competitive advantage; however, such competitive advantages are not apparent in today’s online content providers.

GAINING A COMPETITIVE ADVANTAGE

According to Porter’s (1980) taxonomy of competitive advantage, there are two ways that an organization can gain a competitive advantage. The first strategy, cost leadership (also known as low-cost leadership), entails minimizing expenditures to the extent that you can attract customers based on costs alone. In the other strategy, differentiation, the company produces a product that is different from that of other companies and therefore customers are willing to pay more for the product. Probably the best example of low-cost leadership that most everyone can relate to is Wal-Mart. Wal-Mart actively seeks to lower its cost of doing business in every aspect of its business. Because of this activity, Wal-Mart is able to enter the market as a price leader, and other organizations have significant trouble competing with Wal-Mart on price. A good example of the differentiation strategy is Rolex in the watchmaking industry. Rolex does not attempt in any way to compete on price, in fact I doubt seriously that anyone buys a Rolex to tell the time; a twenty thousand dollar Rolex watch does not tell the time any better than a ten dollar Timex watch. People who buy Rolex watches know quite well that they are paying extra, but they are willing to pay more because they perceive the product as different, as better, than a watch of another brand.

THE IMPLICATIONS OF LOW-COST LEADERSHIP

What are the organizational implications for a college or university that wants to compete in the marketplace using low-cost strategy regarding its online programs? First and foremost, the institution has to concentrate on cost and minimizing expenditures in every possible way. An organization using this strategy would attempt to attract customers based on cost alone. Education would be essentially reduced to a commodity, an undifferentiated product that meets the minimal needs of a typical customer. The product, education, would be adequate, but by no means special
or spectacular. This strategy implies large class sizes, inexpensive instructional staff, and limited instructor/student interaction. The natural result of this process is the creation of one, two, for three large "McColes" educating as many students as quickly and as cheaply as possible. The institutions could use "canned" class modules and marginally qualified, or even outsourced overseas instructional staff. The main college "campus" would be little more than an accounting department and a few administrative staff.

While the system might lead to effective and efficient instruction in some areas, it is not a model that can be used for most colleges and universities that want to provide online coursework. One of the implications of low-cost leadership is that there can only be a single true low-cost leader in any industry, and most of the readers of this article are not interested in being that one. This implies that most colleges and universities must use a differentiation strategy to compete in the current marketplace.

**IMPLICATIONS FOR INSTITUTIONS NOT RELYING ON COST LEADERSHIP**

Differentiation is the only alternative to the vast majority of the hundreds (thousands?) of schools that will offer online education in the future. This strategy relies on making a product different in some way that increases the value of the product to the potential customer. Something has to be different enough in the minds of the customers that the customer is willing to pay more for your product than what will have to be paid for the product being offered by the low-cost leader. It is important to understand that differentiation can be based on any part of a product or delivery of the product that can make the product appear to have more value to the consumer: better service, name recognition, more contact, less contact, or anything else.

**SUGGESTIONS FOR DIFFERENTIATION**

First, perfect for technology. While excellent technology itself is not a competitive advantage, it is necessary, although not sufficient, to be successful in the marketplace. Without stable and user-friendly technology, your customers will quickly become bored and/or frustrated. They are paying more for your product and therefore will not accept frustrations from technology. With switching costs very low as more and more colleges put their curriculum online, unhappy customers will more and more become former customers.

My second suggestion is to consider implementing strategies to deal with what I believe to be unavoidable scandals that will occur in online education. I expect that as competition becomes more keen and institutions are pressured to cut costs and do more with less, we will see a series of large and small scandals that will impede the further development of distance education. Minor scandals can frighten away customers and major scandals, even if not related to your institution, can potentially undermine consumer confidence in the delivery system. Probably the most significant, most likely, and most damaging scandal in the future of online education is cheating. Given the current delivery system of online education, there is virtually no way to assure that the person registered for a class is actually completing the course work. It is just a matter of time before some investigative reporter registers his Irish Setter as an online student. We will hear the story on *Sixty Minutes* or read about it in the *New York Times* right after some institution (your institution?) sends the dog a diploma. The online educational industry is also ripe for diploma mills (or institutions that are very close to diploma mills) and a multitude of other defamations. One author has suggested that e-learning might be most appropriate for older students, or students who are more interested in an education than a grade, otherwise, the courses are susceptible to rampant cheating (Neumann, 1998). While I cannot offer specific suggestions in reducing future cheating scandals, I can suggest that individual institutions and institutions collectively investigate what can be done to protect respective institutions from any potential backlash.

The next suggestion to further online education is to develop programs and courses specifically for your current traditional students who desire a special class, classes in the summer, or classes at times when school is not traditionally in session. For many students, spring break is not a time of relaxation, beaches, and beers. It is a time when their education is put on hold because of some long lost tradition that no one can really remember the reason for having. The same is true of the holiday break and other times when classes are not in session. Some universities are finding that students will take more classes if given an online option in addition to the traditional in-class offerings (Horowitz, 2003). Offering online classes in the summer will allow your students to go home for the summer, continue their education, and do so providing much needed revenue for your institution rather than the local community or junior college that the student might otherwise attend.

Online failure (non-completion) rates are higher than in-class rates at least in part because online courses fail to keep students interested, or fail to capture the interest altogether (Rossett & Schafer, 2003). In business, some companies using e-learning have advocated the development of learning programs rather than “just courses” (“Online and corporate,” 2001). For schools that want to provide whole degrees, or large parts of degrees online without any significant amount of time on campus, the most important thing the institutions can do is to create a sense of community among its online students. This is the single largest missing component of online education. To develop the sense of community and build commitment, some universities that deliver classes primarily online require attendance at an off-campus orientation (Chang, 2005). As a college instructor myself, I want to believe that I am the focus of learning in education, but that simply is not true. I know that more true education takes place outside the classroom than in the classroom. As a student, I learned more from brief happen-stance meetings with teachers, students, and others just before the class starts, after the class is over, walking across the quad, or hanging out in the library. While all of this was happening I did not perceive it as an educational experience but looking back now I know that it was an educational experience, and it may have been the most important part of my education. For an online institution to be successful, it must create a community of learners online.

Even online, access to professors who are engaging and building personal relationships is key to success (Boser, 2003). The single largest missing component of online education, compared to traditional educational delivery methods, is the educational community. Weather we educators like it or not, students learn more out of class than in class. Those "out of class" memories and experiences are the ones that make college the best years of one's life, but they are missing in most if not all online programs. In a direct comparison between online and in-class learning, the top four advantages to participants were (1) instructor interaction, (2) the stimulating nature of the experience, (3) interactions with others in the class, and (4) absence of disruptions/distractions (Laine, 2003). Most online programs are taught in distinct courses with minimal outside course interaction. To make the online experience a true
"college experience," those experiences must be extended through virtual common experiences, virtual libraries, virtual meeting places, and even virtual dormitories. As long as online classes are thought of as stand-alone experiences, students will never relate to, feel the commitment to, or identify with online educational institutions in the same way that they do with and to traditional institutions. This suggestion will be easier to implement if institutions develop specialized programs where all members of the programs are intensely involved in the program, and lockstep students through the program so that all of the students know, and frequently interact with, the other students in the program. Such programs would also have a tendency to increase switching costs for students, which would in turn make it more difficult to leave, and therefore make it more likely for students to complete the program.

The most important strategy, the strategy that is in fact the crux of differentiation, is to find niches in the marketplace where you can be the best. E-learning allows educational/developmental opportunities that are otherwise unavailable to some people (Maas, 2005). While we don’t see them as commonly in education, speciality courses with specifically targeted markets are becoming very common in business (“AIB offers five,” 2005) and in specific areas like quality training (Burns, 2005). Rather than offering programs in “Management,” “Marketing,” or “English Literature,” your institution should be offering programs in “Convenience Store Management,” “Marketing to the Elderly Homebound,” and “The Literature of the First Year of the Russian Revolution.” Honestly, how many more general MBAs can the online market support?

In a traditional classroom, these programs are too expensive and it is too difficult to get a critical mass of students together. In the online community, it will not matter if students are scattered all over the nation or even the world. Because there is not a market for numerous programs in any one of these fields, competition for the students should continue to be extremely low for the foreseeable future. Speciality programs would also be more difficult to copy, providing an improved competitive edge. In addition, such programs would allow professors to avoid their current humdrum existence of teaching the same introductory course for forty years and allow them to do something, to teach something, that really excites them.

THE FUTURE OF E-LEARNING

The future for online education as standalone programs and as support for traditional (classroom) delivery systems is bright, but the programs that we will experience in ten years will be as different from what we have now as my first online class was in 1999. We will most likely have something that we cannot even imagine today, but to be prepared for the future of online education, we need to look to the future ever mindful that we must be willing to make radical course adjustments as we steer into that future.

A few issues about e-learning seem to be clear. Online is cheaper. There is not a lot of question about that. As one author put it, “There’s no question that [the] expense for the web course is much less, particularly if, in a live seminar, you have to fly to another city for two or three days” (McCarthy, 2003). There are also areas that have received little attention that need to be more completely considered. One of the most important to do with the capabilities of the learner. You must be concerned not only with the business strategy, the content, and the delivery systems, but also with the capabilities of the learner (Rossett & Schafer, 2003; “E-learning: curve,” 2003). Some writers have suggested that the “c” needs to be removed from e-learning; computer technology is becoming a normal part of learning (Gomm, 2005), and while that day is coming, we are not there yet.

We know how the technology works, we know how to put together an online class, and we know how to teach the class. Can we make improvements? Certainly. And those improvements will come. Right now, we must realize and understand that institutions involved in online education must develop a sustainable competitive advantage. Education is business. It might be a different type of business, but it is still business. To be successful in online education, as to be successful in business, we must take our focus away from the technology aspects of online education and focus for a while on the content of the course, and the business model.

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The New FLSA and Higher Education: Who is Entitled to Overtime?

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ABSTRACT

With its recent enactment last August, the Fairpay Overtime Initiative (FOI) fundamentally changed the manner in which to determine the overtime eligibility of America’s workforce. Given the diverse nature of occupations and individuals employed in higher education, this amendment to the Fair Labor Standards Act (FLSA) has continued to have many on college campuses unsure of how to properly classify their employees. The authors advance the FOI Higher Education Compliance Model that clarifies, step-by-step, the appropriate method to determine which members of the university’s workforce are entitled to overtime benefits. Examples of exempt and non-exempt occupations in higher education are offered as well as comments regarding various implications of the FOI.

INTRODUCTION

For the first time in over fifty years, the Department of Labor has fundamentally changed the Fair Labor Standards Act (FLSA) and transformed the manner in which all employees are to be classified and overtime eligibility determined. These changes remain controversial as both sides continue to debate the many projected ramifications of this landmark labor initiative. What is not in debate is the fact that millions of American workers will and have had their overtime eligibility changed as a result of the broad applicability of the new Fairpay Overtime Initiative (FOI) (Dept. of Labor, 2004; Eisenbrey, 2004)). Despite attempts and calls to rescind or modify the initiative’s many new provisions since its enactment last August, the FOI appears here to stay and thus is a major compensation issue for all types of organizations to determine the proper overtime status of their employees. Given the large number of employees and the myriad of occupations found in higher education, the FOI is a crucial issue facing all colleges and universities as they attempt to remain in compliance with the FLSA. In fact with the advent of these new regulations, many administrators and human resource departments in higher education are unsure just how to classify the diverse set of occupations they manage given the pervasive changes in the new FLSA (June, 2004).

These new regulations will require that universities and colleges have a thorough understanding of a number of special conditions and tests for the proper determination of which occupations/employees are exempt (not entitled to overtime benefits) or are non-exempt (entitled to overtime benefits). No longer are job titles alone a sufficient means for the determination of an employee’s overtime eligibility. Today, the proper classification of a university’s employees entails such things as a thorough understanding of a number of relevant preconditions, the list of automatically exempt occupations, an updated salary test, and the newly developed job duties test. Those workers deemed non-exempt under the new regulations, are still required to be paid one and one-half times their regular rate of pay for each hour over forty hours worked per week (Leonard, 2003). Furthermore, given the drastic changes and confusion surrounding the FOI, Tammy McCutchen, a former administrator of the Department of Labor’s Wage and Hour Division, cites litigation trends indicating that FLSA claims have recently overtaken discrimination lawsuits and are predicted to continue to do so (2005, May; Greenwald, 2004). Higher education is not immune to such litigation, particularly if its institutions are unsure as to the proper classification of its varied workforce.

Due to the comprehensive changes to the FLSA and its subsequent relevance to so many organizations and employees across the country, it is apparent that a significant challenge confronts those in higher education who must determine the exempt status of their university or college’s workforce. Therefore, the authors will present and provide clarification to a step-by-step model (see Figure 1) designed to assist in the proper determination of the exempt status of employees in a university context and provide additional guidance to ensure that they remain in compliance with the FOI.

STEP 1: OVERVIEW/PRECONDITIONS

Since the new FOI has basically altered the means by which organizations determine if their employees are entitled to overtime benefits, universities must first understand and apply a number of new concepts and preconditions in order to properly classify their workforce. In order to be considered exempt from overtime benefits, the “primary duty” of each job must be the performance of exempt work. As its name implies, the primary duty of a job refers to the main or key duty that an employee performs. This is determined by examining the general character of each job within an organization and by considering such factors as: 1) the amount of time spent on performing exempt work vs. non-exempt work (generally, those who spend more than 50% of their time on exempt work are considered exempt); 2) the degree of relative freedom each jobholder has from direct supervision; and 3) the salary of each job relative to the wages paid to others for performing the same kind of nonexempt work. The identification of every job’s primary duties is of vital importance to all organizations wishing to properly classify its workforce and the reasons for this assertion.

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will be subsequently detailed in Step 4 (Job Duties Test) of the FOI Higher Education Compliance model. Another factor for higher administrators to consider is that such primary duties must be performed “customarily and regularly.” This means that they are to be performed every workweek and thus cannot simply be isolated or one-time tasks.

Two other preconditions that influence the proper administration of the FOI will require universities to examine their geographic location and existing agreements with their workforce. This is because the new regulations set only the minimum standards for compliance and as a result, universities must yield to any other Federal, State, or municipal laws, regulations, or ordinances that exceed the provisions of the FOI. For example, many local governments have or are considering enacting laws that in effect reduce the forty-hour work week or provide for double-time rather than the standard time and a half for overtime work. Universities, particularly those with multiple branch locations, therefore will need to continually monitor their environments keeping abreast of any local laws/ regulations/ ordinances that provide additional benefits to workers and defer to those regulations. Furthermore, the FOI does not allow universities to ignore or change any previously agreed upon provisions with either individual workers or those represented with collective bargaining agreements. In these two areas, the FOI seeks to insure that workers will have more access to the awarding of overtime benefits.

As noted in the previous step, the new FOI no longer permits the classification of jobs by the mere use of job titles but instead requires an examination of the primary duties of each job as they continue through the process. However, certain occupations and types of jobs identified as consisting of particular primary duties are to forgo the final two steps of the FOI Higher Education Compliance model (see Figure 1) and consequently are to be automatically classified as either exempt or non-exempt. One such specifically cited occupation of particular interest to higher education officials are teachers in educational establishments. Thus for part-time faculty, full-time faculty, adjuncts and the like, regardless of the number of hours any of these occupations work per week, or their level of compensation, they are not entitled to overtime benefits. Graduate research assistants are also to be considered exempt, according to a clarification issued by the Labor Department, who stated that an employee-employer relationship does not exist between universities and such assistants (June, 2004). Similarly, if a university employs individuals in the practice of law or medicine (those holding a valid license or certificate permitting the practice of either), these individuals are also exempt from overtime benefits regardless of the amount of salary they draw from the university. Specifically, this
applies to a university’s licensed attorneys, physicians, and medical interns/residents.

Finally, the FOI identifies those engaged in outside sales, regardless of the amount or manner of their compensation, to be considered exempt from overtime benefits. Such salespeople’s primary duties must be making sales and be customarily and regularly away from the employer’s place of business in making such sales. On the surface this definition of outside sales persons seems rather straightforward and having little relevance for those in higher education. However, closer examination of the FOI reveals first that “sales” is a very broad term that can involve the transfer or title of both tangible or intangible goods as well as the sale of services (e.g., education). Second, outside sales does not include those made by phone, the mail, or Internet unless such contact is simply used in addition to off-campus personal visits. Third, any fixed off-campus location (an employee’s home or office), used by such outside salespeople as a place to make solicitations by phone or other media is to be considered the university’s place of business. Even if the university does not in any way own or rent such property. Universities employ a number of individuals who spend the majority of their time away from the main campus engaged in sales (e.g., university recruiters, fund raisers, lobbyists etc.). This exempt category of outside sales positions, given its broad applicability and restrictions, can be particularly arduous for universities to accurately account for and will require them to thoroughly analyze a variety of diverse positions on a case-by-case basis to ensure compliance.

Two broad types of jobs identified by the FOI as always non-exempt and thus entitled to overtime compensation regardless of the manner or amount of their compensation, can both be found in higher education institutions. The first are manual laborers or “blue collar” workers whose jobs require repetitive processes with their hands, physical skill, and energy. They acquire such skills, not through prolonged specialized instruction (e.g., college degree programs), but rather through on-the-job training and apprenticeship programs. In a university setting, examples of this non-exempt type of worker would include non-management employees engaged in construction, maintenance, and similar occupations (e.g., landscapers, plumbers, carpenters, craftsmen). The other non-exempt type of worker, which is always entitled to overtime, can characterized as “first responders.” They involve those whose jobs involve preventing and extinguishing fires, rescuing others, preventing or detecting crimes, or providing emergency medical care in the field. Larger universities may employ such individuals as fire fighters or emergency medical technicians and ambulance drivers, while virtually all universities today employ a campus security/police force. Once again, the new FOI will require universities to take a closer look at the actual primary duties of all its workers in order to determine the proper classification of its exempt and non-exempt occupations.

**STEP 3: SALARY TEST**

With few exceptions (e.g., doctor’s and attorney’s fees), in order for a position to be classified as exempt, that job must be paid on a salary-basis (i.e., not an hourly wage). Specifically, employees must be compensated no less than $455 per week, or $910, $985.83, or $1,971.66 for annual amount totaling $23,660. Such salary levels must be met exclusive of board, lodging, or other facilities. If a university employer provides any of the aforementioned items (e.g., cafeteria meals, dormitory rooms, tuition waivers etc.), it cannot count any of them towards the salary of these employees. This point can be particularly salient at institutions with very high tuitions who often grant students, employees, and employees’ families the benefit of receiving extremely discounted or even free tuition at the university. In sum, as indicated in Figure 1, employees who make less than $23,660/year or $455/week in salary are automatically entitled to overtime benefits regardless of their job duties.

There are also two special conditions or exceptions with relevance to higher education (academic administrators and computer employees) to these salary requirements. First, to qualify as exempt from overtime, academic administrators must be compensated at a salary level equal to or greater than the entry salary level for teachers at that institution. This could prove particularly problematic to determine given the disparity of salaries of given fields in academia with which to draw a comparison. However, this academic administrators’ exemption applies only to those whose job is directly related to academic instruction and training (e.g., department heads, academic counselors and advisors) and not to jobs related to the general business operations of the university. The other exception to the salary regulations outlined above, involve the manner in which computer employees are compensated. Computer employees (defined in more detail in Step 4) may be compensated at either the aforementioned salary levels or no less than $27.63 per hour or they are to be considered non-exempt.

The overwhelmingmajorityof employees who earn over $100,000 in annual salary are exempt from overtime benefits. According to the Department of Labor, such a high level of compensation is generally a clear indicator of an employee’s exempt status and eliminates the need for a detailed analysis of the employee’s job duties. For such highly compensated employees are not held to the same strict standards of meeting all the criteria found in the exempt categories of executive, administrative, professional employees. Instead, since highly compensated employees must meet only one or more of any of these exempt categories requirements, they are generally considered to be exempt and need not be subject to Step 4 of the model. However, it is important to note that this exemption only applies to highly compensated employees whose primary duties involve performing office or non-manual work. If a university employs individuals such as operating engineers, construction workers, electricians or any other position involving physical skill and repetitive operations with the hands, they must consider these individuals non-exempt even if their annual salary is $100,000 or more.

In sum, the two salary extremes of over $100,000 (exempt) and less than $23,660 (non-exempt) found in the new FOI allow for the relatively quick and unambiguous classification of such high and low salaried workers. The more arduous task before higher education officials is the proper determination of all the remaining employees whose salaries fall within the range of these aforementioned salary limits.

**STEP 4: JOB DUTIES TEST**

The final step in the determination of the overtime exempt status of workers is based upon the primary duties described earlier (Step 1). For all remaining undetermined jobs whose salaries fall between $23,660 and $100,000, the job duties test is used to compare the primary duties of each occupation with the four remaining exempt categories. A job’s primary duties must match all the criteria of these
four categories (see Table 1) in order for that job to be considered exempt. Any job that does not match the specific criteria of these categories is instead to be considered non-exempt and entitled to overtime benefits.

The next exempt category, administrative employees, has two required primary duties that serve as the key criteria in determining an employee’s overtime status. First, the primary duty of these employees is the performance of office or non-manual work that must be directly related to the management or general business of the employer or the employer’s customers. This requires that such employees perform work that is directly associated with assisting in the running or servicing of the business. It also means that any employees acting as advisers or consultants to their employer’s (universities) clients or customers (students) are exempt. The other required primary duty of administrators is that they exercise “discretion and independent judgment” with respect to “matters of significance”. Discretion and independent judgment usually involves the comparison and evaluation of possible courses of action and making decisions after considering a range of possibilities. Such discretion does not require that employees’ decisions be final nor that they have unlimited authority without review. Their decisions may simply be recommendations for future action to others and are not required to result in the actual taking of action. Large universities may have many employees perform the same work (or work of the same relative importance) but this does not preclude each employee from being considered to have exercised discretion and independent judgment. The above standards would exclude jobs that can be described as the use of skill in applying well established techniques, procedures or specific standards (e.g., clerical/secretarial work, recording/tabulating work, or other mechanical, repetitive or recurrent/routine work). Furthermore, matters of significance cannot simply be described as any actions by employees that could cause the employer financial loss (e.g., a messenger losing a large amount of money on a delivery). Finally, as indicated in Step 3, the new FOI gives specific direction for classifying employees performing administrative functions.
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at educational establishments. Academic administration only includes functions directly related to academic instruction or training of students. Thus while perhaps eligible under the broader exempt administrative category, psychologists, social workers, dieticians, building managers and the like are not to be considered academic administrators. Instead, the regulations expressly lists department heads (e.g., English, Math, History), academic counselors (e.g., advising, testing) and employees with similar educational responsibilities in higher education as appropriate examples of the academic administrative exemption.

With the third of the new exempt categories, employees can be classified as exempt if they meet either or both of the primary duties of professional employees. One of their primary duties is the performance of work that requires knowledge of an advanced type in a field of science or learning that typically is gained through prolonged specialized intellectual instruction. Work requiring “advanced knowledge” cannot be attained at the high school level but rather reflects work which is largely intellectual in nature and includes the steady exercise of discretion and judgment. If in order to perform the duties of a task, an employee must have an appropriate academic degree, they can generally be considered professionally exempt for meeting the “specialized intellectual instruction” requirement. However, the regulations also permit for non-degreed employees to be classified as professionals. Such individuals must have substantially the same knowledge level and perform substantially the same work as their degree counterparts and have acquired such knowledge through a combination of work experience and intellectual instruction. This type of professional exemption will obviously apply to a great number of those employed in higher education as so many positions are staffed by those with degrees and working in fields characterized by intellectual thought and discretion. Specific exempt professional occupations cited in the new FOI of particular relevance to higher education include registered nurses, accountants, chefs (not cooks), and athletic trainers (certified and academically trained). The other primary duty of professional employees is more general and open for interpretation as it involves jobs which require “invention, imagination, originality, or talent in a recognized field of artistic or creative endeavor (see p. 22265).” Determination of exempt creative professionals must be made on a case-by-case basis but generally includes the fields of music, writing, acting, and the graphic arts. This exception does not apply to work which can be completed by those with general manual or intellectual ability or training. Typically, those employed by the university as actors, musicians, composers, conductors, painters, essayists, novelists, journalists and the like are to be considered exempt creative professionals.

Given the dynamic nature of the industry, job titles are of little use in the determination of which employees match the computer employees’ exemption. As a result, the new FOI’s reliance on primary duties becomes particularly helpful in the proper classification in this growing field found on university campuses. To match with the computer employee exemption, a job may contain any of the following three primary duties. The first involves the application of system analysis techniques and procedures (including consulting with users) to determine the hardware, software or system functional specifications. The second entails the design, development, documentation, analysis, creation, testing or modification of computer systems or programs (including prototypes), based on and related to user or system design specifications. The third primary duty of computer employees involves the design, documentation, testing, creation, or modification of computer programs related to machine operating systems. It should be noted that computer employee exemption does not apply to all those who work on or with a university’s computers. Those who are engaged in the manufacture or repair of computer hardware or those whose work is simply highly dependent on the use of computers and computer software programs are to be considered non-exempt.

IMPLICATIONS

If, after passing through each of the four steps of the FOI Higher Education Model (Figure 1), an employee or job cannot be classified as exempt, than they are to be considered non-exempt and entitled to overtime protection. But the ramifications to higher education of the FOI are not simply limited to the learning of this new process by which to classify workers. A more complex problem facing universities is instead responding and complying with the changes in many employees’ exempt status. Universities have to decide how they wish to handle admissions officers, assistant coaches, and alumni-relations officers, for example, who often exceed the forty-hour per week threshold and now are entitled to overtime benefits (June, 2004).

In order to avoid the additional expense of overtime in these and other positions, universities are considering a number of unique alternatives. One option is to reclassify these recently designated non-exempt employees by giving them new exempt responsibilities (June, 2005). Assistant coaches are currently not exempt, for example, and are often required to work beyond the forty-hour work week. To avoid the increased costs of overtime, some athletic directors are considering having their primary duties include the teaching of credit courses as adjuncts to qualify them for the exemption granted instructors. Similarly, coaches whose primary duties included advising players academically may qualify for the academic administration exemption (Willis, 2005). Another option to avoid the payment of overtime involves prorating current non-exempt employees’ salaries in order to meet the $455/week threshold (Willis, 2005). For example, if an assistant coach is paid over twelve months but only works ten, that salary can be divided by ten to see whether it meets the required salary test minimum (Step 3). Certainly given the motivation of avoiding costly overtime, higher education administrators will seek to identify even more creative ways to reclasify members of their non-exempt workforce.

Two major criticisms the authors have of the new FOI involve areas in which the new regulations remain silent. Despite clearly being an option for many in higher education and other professions, the new FOI does not indicate how organizations are to treat programs such as compensatory time, flextime, and telecommuting. These programs can be found at many universities and yet the new regulations provide no guidance on how employees who utilize them are to have their overtime issues addressed. Furthermore, for a system based on the primary duties of occupations, the Department of Labor does not require nor advise how employers should determine such duties. The authors recommend functional job analyses to meet the requirements of the new FOI and suggest that they be done regularly of all university positions. As the duties of most jobs often evolve over time, functional job analysis would identify the primary duty changes which require a change in that job’s exempt status.

In sum, given the varied and changing occupations employed in higher education, the new FOI offers many challenges and issues that administrators will have to deal with beyond simply learning the new method to classify their workforce.
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The Psychological Foundation for an Integrated Course in Law and Ethics

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ABSTRACT

Centuries ago, Thomas Aquinas noted that "human reason must proceed from the precepts of the natural law as from certain common and indispensable principles to other more particular dispositions" (ST I-II, 91, 3). He said that "because of the uncertainty of human judgment, especially in contingent and particular matters, it happens that different decisions are made about different human acts so that laws are often divergent and even contradictory." (91, 4)

To the casual reader, Thomas might be endorsing a position akin to ethical relativism but Thomas finds little to endorse about that position: "the truth is the same for everyone but it is not equally known by everyone." (94, 4) Further, he noted somewhat optimistically that "reason may cause laws to be changed because it seems to be the nature of human reason to progress by stages from the less perfect to the more perfect." (97, 1) In his remarks, Thomas anticipates the psychological research of Lawrence Kohlberg into moral development, the research of William Perry into intellectual development, and the students in the integrated ethics-law class at Butler University (and, I dare say, students in college ethics/law classes across America). A brief foray into the research and the course will demonstrate as much.

THE STRUCTURE OF MORAL DEVELOPMENT

Research by Lawrence Kohlberg shows that people ‘progress by stages from the less perfect to the more perfect’ level of moral development. However, he also found that people do not necessarily move to the 'more perfect' stages of moral development. He noted that people stop developing. That is, when the skills of a particular stage of moral development are challenged and shown to be wanting, people, including students, often disengage from the hard work of growth. These people avoid the work of maintaining integrity, or an intact sense of identity, while accommodating the challenges to their identity.

While there is a temptation to flee from challenges to the sense of self, not everybody does. Flight is frequently impossible for the captive audience known as students, whose professors often challenge them—and with good reason. Research by Kohlberg shows that moral dilemma, real or imagined, can induce moral growth. (27-8, 146-7) Cognitive dissonance, called cognitive conflict by Kohlberg, can produce upward development. He says, "Presumably, then, movement to the next stage involves internal cognitive reorganization rather than the mere addition of more difficult content from outside" the student. (146). In other words, the move from one stage of development to another is not a function of gathering more information—even if students constantly refer to learning as a matter of "knowing more facts." If Kohlberg is correct, the step up to a higher stage of thought is a matter of re-orienting the structure of thought.

Kohlberg's work charts those structures, noting the safe harbors that shelter people from moral development. Of particular interest to those teaching ethics, including business ethics, are the safe harbors of stages 3 and 4, but especially the 'society maintaining orientation' of stage 4. Even if it is true that the person in stage 3 and 4 has more capacity to resolve moral issues than the person in the self-interested stages of youth, namely, stages 1 and 2, it is also true that the capabilities of the stage 3 or 4 thinker can improve.

In stage 3, the "interpersonal concordance orientation," "Good behavior is that which pleases or helps others and is approved by them." (Kohlberg, 18) In this stage, people follow peer pressure and adapt their behavior to their social group's norms. Appeals to social conformity mark this stage and the behavior pattern of these people is obvious to any parent of a middle school or high school student.

In stage 4, the "society maintaining orientation," the person is less self-interested and more abstract. In this stage, "there is an orientation toward authority, fixed rules, and the maintenance of the social order. Right behavior consists of doing one's duty, showing respect for authority, and maintaining the given social order for its own sake." (18) The authority of laws and of social order, including the authority of the nation, is firmly rooted in the stage 4 thinker. However, the cultural relativity of stage 4—right and wrong is relative to the external environment—is less adequate for solving moral dilemmas than the structure of thought found in stages 5 and 6.

Concern for process marks these latter stages. "There is a clear effort to define moral values and principles that have validity and application apart from the authority of the groups or people holding these principles and apart from the individual's own identification with these groups." (18) There is "an emphasis on the 'legal point of view,' but with an emphasis on the possibility of changing law in terms of rational considerations of social utility (rather than freezing it in terms of Stage 4 'law and order')." (18-19)

The person in these stages engages the work of ethics, as Kohlberg notes, "a clear effort" is made to find moral principles. That work has a chance to produce autonomous, principled conduct, based as it is in critical, cognitive analysis.

THE STRUCTURE OF INTELLECTUAL DEVELOPMENT

Perry's research, which involved students from Harvard and Radcliffe, is analogous to the research of Kohlberg. For instance, Perry observed that when students face cognitive dissonance—Kohlberg's cognitive conflict—they often avoid adjusting their orientation to the world and altering their identity. Such a
The language of students in this stage is frequently angry. (99) Students say things like, “What’s true for one person might not be true for another,” “Who’s to say?” or “what is reasonable is always debatable, and who is to determine what is reasonable and what is a poor reason.” These expressions, manifestations of multiplicity, keep the student in the isolated, risk-free world of ethical subjectivism, the position that ethics are relative to the individual. If a student were to move Perry’s stage of relativity, which corresponds to Kohlberg’s stages 3 and 4, then the student would think ethics are relative or dependent on the culture or society; they embrace cultural relativism. In this stage, a student might say, “I think ethics is in fact group morality.” And what better manifestation of ‘group morality’ might there be than a legal system?

Students in Ethics Courses
For the last several years, on the first day of class, I have asked students to respond to the following questions:

Can ethics be taught? If so, how? If not, why not? What is the relation of ethics to business?

Student responses (see appendix) show why the research of Perry and of Kohlberg undergrads the integrated course in law and ethics. Students remark that “ethics are beliefs that are a individual as DNA,” “[ethics] varies from person to person, nation to nation,” “there is no set definition for correct behavior,” “each individual has a unique lifestyle,” and “we all have our own unique morals and outlooks on ethical behavior and what is right and wrong.” In other words, student remarks show a structure of thought that is similar to ethical subjectivism, the view that the rightness and wrongness of ethical judgment depends on the individual. This structure of thought is characteristic of the lower stages in both Kohlberg’s and Perry’s work.

But students also say that “ethics helps the societal members to understand what behavior is appropriate and which actions are unacceptable,” ethics are “duties that are imposed on them [people] as a member of society,” and that ethics is not “always the morality of one person, but those of society and various groups.” These responses exhibit the position known as cultural relativism, wherein the rightness or wrongness of an ethical judgment depends on the culture, group, or society. This structure of thought is consistent with Kohlberg’s and Perry’s middle stages.

In other words, students exhibit the sorts of patterns that corroborate the psychological research of William Perry and Lawrence Kohlberg. If that is so, then advance to higher stage reasoning has yet to occur for students. The course takes advantage of the possible advance by placing the legal aspects of business, relevant to the stage 4 thinker, adjacent the ethical considerations for judgment, relevant to the stage 5 thinker.

As such, the course attempts to get past the problems outlined by Thomas centuries ago, namely, the reconciliation between contingent legal codes and universal moral truth. The course attempts to place “an emphasis on the possibility of changing law in terms of rational considerations of social utility (rather than freezing it in terms of Stage 4 ‘law and order’).”

Integrating law and ethics puts two structures for resolving ethical dilemma side-by-side and invites students to master the higher thinking skills. Whether the course is successful or not is for our students to say.

APPENDIX
STUDENT RESPONSES FROM THE INTEGRATED LAW AND ETHICS CLASS

Fall 2002

1. "...then the structure of my ethics will change as the definition of my moral standards expands."

2. "all that is considered to be ethical varies from person to person, nation to nation, business to business."

3. 'feel' x 4 in paragraph 1 "once taught ethical values, it is up to the individual to decide their own actions."

4. "An individual’s morals may be viewed either as the standard of conduct that they have set for themselves or as obligations and duties that are imposed on them as a member of society."

5. "people are not taught ethics, but rather, people are taught how to do ethics” "It is considered wrong and immoral to take another human being's life."
The Psychological Foundation for an Integrated Course in Law and Ethics

6. "the reason ethics cannot be properly taught is because everyone perceives the world a little differently." "it can be seen that what is viewed as ethical..." "there is no set definition as to correct behavior."

7. "the study of morality...Not always the morality of one person, but those of society and various groups"

8. sees ethics but abstractly ethics= moral content (not structure of thought)

9. ethics "cannot be taught" moral guidelines "that were imposed on them."

10. ethics is "knowledge that can be acquired"

11. "Many teachers/professors like to impose new ideas on different topics"

12. although "moral knowledge cannot be taught, it can be instilled"

13. "ethics are an innate characteristic of a person"

14. "depending on what one thinks is moral will establish their ethical beliefs" a professor "is powerless to sway their beliefs"

15. "right tools" "to develop and figure out what we hold to be ethical" "we all have our own unique morals and outlooks on ethical behavior and what is right and wrong"

16. "every person's ethical make-up is determined by what they are taught when they were young"

17. "if basic ethical principles are not taught early in life, it will be exceedingly difficult to train them later" "as we age, we do "even more complex ethical learning"

18. "ducks the question; cites childhood "The years that are most important for placing ethics upon a person"

19. "normal everyday behaviors that are learned and mimicked..."

20. My parents "made me understand what was right not only to them but also what was right in our society"

21. "ethics helps the societal members to understand what behavior is appropriate and which actions are unacceptable" "these institutions are forced to follow the ethical guidelines, as defined in society"

22. "a moral is a belief or principle that one believes in strongly enough that they follow it" "a set of beliefs set up by someone for themselves, someone else, or a group of people to follow and live by"

23. stresses childhood and outside influences on the person

24. "ethics is a cognitive and psychological process..."

25. sees the problem but not the process of resolving the problem of how to teach

Spring, 2003

1. "the principle that all people are different and will react to situations differently based on what they believe" "as you get older nd can make judgment for yourself, you're the one who gives yourself moral standards"

2. "...the difference between individuals and groups on moral issues." "...moral standards are something that can be held by a group or individual."

3. "Moral standards can come from family, friends, church, and many other outside factors."

4. "Moral standards are the way one holds certain views that are important to her. These standards can sometimes be different than other people's...there are a ton of moral standards."

5. "...different individuals hold different morals." "Moral standards come from individuals. They can vary from person to person based on their personal morals and upbringing."

6. "Moral standards are continuously being reexamined..."

7. "Moral standards are the basis of our decision making skills. They are taught and learned by repetitive reactions to situations."

8. "The principle that states that the ethics of each person is different because they were raised individually and under unique conditions." "Moral standards are the basic feeling of right and wrong."

9. "Moral standards are the basic moral norms for a group or society of people." "As people grow and seek individual knowledge, these standards might change."

10. "People create their own individual moral standards..." "ethics created by certain atmospheres and surroundings."

11. "Each person views morals/ethics in their own way...The views of 'right' vs. 'wrong' differ according to a person's beliefs." "each person has his or her own moral standards."

12. "These standards give a sense of wrong and right. They aren't necessarily the only way to live, and following one set of moral standards isn't necessarily better than another."

13. "Moral standards are the values and beliefs a group, person, etc. develops...the environment also has a strong impact on these so-called standards."

14. "An individual's moral standards are his/her set of guidelines for behavior." "As the child grows up, life experiences also play a part in determining the person's morals."
Richard J. McGowan

15. "moral standards are passed down from generation to generation and are taught through books, examples, and word of mouth."

16. "Each individual has a certain experience that develops their personal thoughts on different situations." "Moral norms are developed from the lifestyle one is faced with and therefore standards created from that society’s experiences."

17. "Moral standards are personal and societal limitations or codes for behavior and actions, naming what is accepted or unaccepted, or right or wrong. They are shaped with the influence of laws and government, great thinkers and their philosophies, religions and faiths, and families—the same as individuals that arrive at their own code of ‘moral standards.’"

18. Moral standards "are embedded inside everyone"

19. "Moral standards are developed on an individual basis and no two people necessarily have the exact same standards."

20. "Moral standards are the personal codes of conduct that we live by. They can be molded by others such as teachers and parents, yet they truly originate from the experiences that one goes through in life." "a moral standard...you feel..."

21. "Each person has their own moral standards."

22. "Moral standards are the basis of individual ethics which lead to a consensus for ethics followed by groups." "...the ethics decide if these are ‘good’ or ‘bad’...it relates back to how people feel when making decisions."

23. an individual develops "the ability to look at situations and decide based on facts and previous experiences what those standards should be."

24. "Unfortunately, there are no absolutes in ethics. Every problem has two sides." "For every individual, the experience of moral standards is different...What one person believes to be moral, another person may see completely differently."

25. "Moral standards are general rules that are meant to guide accepted behavior. They come from many, many years of particular society’s culture and way of life. Every society has different moral standards."

Fall, 2003

1. “There is not a black or white zone to morals, therefore, ethics (which is the study of morals) cannot be black or white.”

2. "a law is based on the moral standards that are shared by the majority of voters." "ethics can be interpreted many different ways by many different people."

3. "Each person follows their own gut instincts in order to make decisions and there is no black and white answer."

4. as far as ethics is concerned, "for me, I want it all to be a bout me and no one else." "people have different views and that is why ethics cannot be taught."

5. "right and wrong are not simply a matter of black and white but of several shades of gray...what is right for some may be wrong for others."

6. "each person must look within himself or herself to determine their own ethical values." "there is no black or white regarding the topic of ethics."

7. "Humans are unable to agree on ethical decisions.” It is "impossible to teach adults ethics."

8. "Ethics lie within each individual..." "ethics cannot be taught."

9. "There are widely accepted standards of conduct” “ethics cannot always, or possibly ever, be taught.” We "build an ethical code that is unique to each individual."

10. keys in on education and awareness

11. "universally shared morals or basic ethical principles"

12. "Will your ethics be viewed as correct or unethical by others?"

13. ethics allows us to "conduct ourselves in a manner that is socially acceptable."

14. ethics is "the moral code a person/group is recommended to abide by in order to conduct themselves amongst the group's standards” “ethics vary from individual to individual."

15. "ethics is a knowing what one ought to do” moral standards are "what is accepted as right or wrong or good and bad."

16. personal responsibility for ethics cited

17. "learning ethics is a life-long process."

18. "we can see that what one individual sees as ethical may be completely different for someone else; these standards vary from society to society.” “Ethics can’t be taught."

19. "what is right to one person could be totally wrong to another."

20. "The ability to teach ethics is non-existent because individuals develop different opinions."

21. "what is ethical varies with time and culture."

22. "Ethical” means "most people in the society believe that it is a good or correct idea or behavior."

23. "Ethics cannot be taught. It is an instinct we have.” “we must...expand our belief system until it is as individual as we are.”

24. "Ethics, or one’s personal set of beliefs/values, are very unique to every individual."
25. "ethics aid in governing a body of people."

RESOURCES


William Perry et al., *Forms of Intellectual and Ethical Development in the College Years* (NY: Holt, Rinehart, and Winston, 1968)

Plato, *Meno and The Republic*
