

# Student Academic And Professional Organizations: An Effective Vehicle For Enhancing The Educational Experience Of Accounting Students

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## Abstract

*Accounting graduates entering the work environment are often criticized for the quality of their communication skills and leadership ability. In response to these and other problems, members of the AICPA recently voted to restrict membership in the Institute after the year 2000 to those individuals who have obtained a minimum of 150 semester hours of higher education. Moreover, several states (for example Florida, Utah, Hawaii, and Tennessee) have adopted a similar 150 semester hour requirement. While these steps may enhance the communication skills of students this talent may also be developed through the effective use of student academic and professional organizations as an extension of the educational process. This article presents a two-tiered organizational structure and activities which can be used to mitigate these deficiencies in the accounting student's educational background.*

## Introduction

Members of the AICPA have voted to restrict membership in the Institute after the year 2000 to those individuals who have obtained 150 semester hours of higher education. At least a practical motivation for this action was the perceived low quality of communication and leadership skills possessed by recent graduates. Students entering the accounting profession are generally considered to have obtained adequate technical knowledge but are often criticized for the quality of their communication skills, leadership ability, and lack of self-confidence (Adam, Kimbell). As accounting educators attempt to design curricula which provide quality exposure to an ever increasing volume of accounting information, classroom time becomes an important and scarce commodity (Anderson, de Lespinasse). As a result, many classroom activities designed to develop leadership and communication skills have been curtailed or eliminated.

Although "information overload" (Happ) and the resulting time pressures may preclude engaging in classroom activities designed to develop communicative

and other much needed skills (Needles), student academic and professional organizations can be used effectively to assist in the student's development. Frequently, student academic and professional organizations are perceived by educators as waste of time and energy and at best a diversion of student energies toward unproductive activities. However, because of the accounting educator's direct involvement and resulting ability to influence the activities of these organizations, they can, and should be, used effectively as an extension of the educational process. The focus of this article is to present the characteristics of student organizations, information on the structure of such organization and the tangible benefits to be gained by the students, school, faculty and accounting profession through participation in these organizations.

## Characteristics

Student organizations can be grouped into three structural categories. They are: (1) unaffiliated student organizations such as accounting clubs, (2) student

chapters of national organizations such as Beta Alpha Psi and Beta Gamma Sigma; and (3) student chapters of professional organizations such as the National Association of Accountants. For example, several chapters of Certified Public Accounting Societies are currently inviting student membership (Dykes). Each of these organization types has advantages and disadvantages, but all may be utilized to develop the communication, leadership, and political skills of the accounting student.

Unaffiliated student organizations are established by students on a specific university campus without formal linkage to regional or national organizations and are not subject to a national constitution and by-laws. This allows chapter members significant flexibility in determining membership requirements and establishing other organizational policies and procedures. The lack of formal association of this type organization limits its effectiveness as a medium for interaction with similar groups on other campuses through regional or national meetings, essay contests, and other similar activities which are not inherent to this structure.

Student chapters of national organizations are an excellent mechanism for interaction with students from other universities, but may be constrained as to membership eligibility, purpose, and chapter activities by a national constitution and by-laws. Chartering requirements may limit the establishment of chapters to campuses meeting certain academic standards. When chartering requirements preclude the establishment of such organizations, students may not be afforded the opportunity to participate in regional and national meetings and other coordinated programs available through this structure.

Some professional organizations charter student chapters and/or allow individual student membership. Student membership allows the student to attend technical meetings and other activities of the national and local professional organizations. This type structure provides for a natural interaction among students and professionals on a continuous basis. This interaction provides the student with the opportunity to become knowledgeable of the profession and the business environment. An additional benefit which accrues to the student is an appreciation of the need for professionalism and technical competency.

### **Structure**

The utilization of student academic and professional

organizations as an extension of the educational process requires effective planning, organizations, and coordination. The accounting faculty, with student input, should establish a set of global educational objectives to be met through student organizations. These global objectives should clearly identify the role student organizations should play in the education process. The number, nature, and structure of student organizations needed to achieve these global objectives should be determined. Students, with guidance from a well qualified and concerned advisor, should plan and coordinate activities designed to achieve specific organizational goals.

### *Establishing Global Objectives*

Although the global educational objectives established for student organizations may depend on some university specific factors (number of students, academic program, student background), some general objectives are applicable to all situations. These objectives are: To allow participation at some level by all students; To encourage and enhance academic and professional interest; To provide opportunities for the development of communication, leadership, and political skills; To provide the opportunity to conceive, plan, and coordinate professional and academic activities.

While these overall objectives give guidance and direction to the student organization, there should be some procedure that allows students to participate in the organization and to influence current goals. One method that has proven effective is for the student at the start of each academic year to fill out a questionnaire that list not only name, address, telephone number but also subcommittees on which they desire to serve and suggestions the students would like to make. It should be stressed by the faculty representative that each student member is expected to actively participate on one or more subcommittees.

### *Number of Organizations*

Care should be exercised in determining the number of student academic and professional organizations available to accounting students. An excessive number of organizations may result in coordination problems and interference with normal classroom activities. Too few organizations may result in unproductive competition for leadership positions and lack of opportunity for direct participation in the conception, coordination, and planning of organizational activities (Steers). The optimum number of organizations is dependent on

accounting enrollment, student interest, and organizations available outside of the accounting department.

An effective procedure for our institution was the establishment of a two-tier organizational structure. The bottom tier of student organizations should be open to all interested accounting majors without regard to academic or other limiting criteria. Organizations in this tier would generally fall into the structural category of unaffiliated accounting clubs or student chapters of professional organizations. The top tier student organizations should require achievement of specific levels of academic performance as well as active participation in a bottom tier organization for some minimum period as a membership criteria. This top tier should logically consist of student chapters of national honorary organizations as their national constitution and by-laws normally impose such membership criteria.

This structure assures that all students can participate at some level and may serve as an excellent forum to stimulate professional interest and academic performance while developing the student's communicative and political skills. Students with good ability who may not have otherwise achieved at the level necessary to participate in activities of the top tier organization may be inspired to do so through participation in properly planned activities of the bottom tier organizations (Scott). Top tier organizations, through their requirement of specific levels of academic performance, their prestige, and inter-tier activities should serve as a motivating force toward higher achievement and greater organizational participation by all students. Students who are members of top tier organizations should be encouraged to remain active in bottom tier organizations to avoid stigmatization of such organizations.

The two-tiered structure obviously requires a minimum of two organizations. This number may not be sufficient in cases where the number of majors is large and student interest is high and diverse. In such situations, special interest organizations (Management Accounting - National Association of Accountants, Systems and Auditing - Institute of Internal Auditors, etc.) should be established. The optimal number of organizations should provide opportunities for active participation by all students, but avoids creating excessive coordination and scheduling problems. The optimal number may also be influenced by the number and type of activities sponsored by each organization.

#### *Activities*

Activities of student academic and professional organizations should be conceived, planned, and implemented by students with guidance from a faculty advisor. The interaction required through this process helps the student to develop the political, diplomatic, and organizational skills necessary to achieve objectives through the use of the talents and expertise of others. The faculty advisory should assure that organizational activities are designed to achieve the aforementioned global objectives.

To stimulate and assist in the development of written and oral communication skills, a significant number of activities should involve program participation by students. These activities may involve technical presentations, debates, essay contests, impromptu presentations on selected topics, etc. For example, students entering Beta Alpha Psi may be required to write and present a 10-15 minute paper on a subject selected by the faculty. Professionals participating in these activities should provide students with feedback on their performance and encourage other students to do the same. Constructive criticism and encouragement demonstrates concern and serves as a medium for improvement.

Activities which require direct interaction among professionals and students should also be encouraged. These activities may involve technical presentations by professionals, attendance at professional chapter meetings, and social activities where professionals are present. Such activities provide for an exchange of ideas among professionals and students and serve as an excellent vehicle through which students develop professional interests and acquire additional technical expertise.

Student and professional organizations should also provide students with the opportunity to observe and/or experience the work environment of the professional accountant. This may be achieved through field trips to public accounting and industrial firms or by encouraging internship and cooperative education experiences. Our internship program which is entitled "Private Industry Workshop" is administered through one of our student organizations. Internships are arranged and encouraged by providing potential employers with a resume book including resumes of interested organization members and by inviting firms to interview on campus for internship and cooperative education positions. In order to broaden the learning experience of the internships, which usually takes place during the summer months prior to the junior and senior year, our school conducts

an "Intern Bowl" at the start of each full semester.

The internship bowl, requires the student to respond to a series of questions about the internship. The questions are broken down into two categories: Philosophical and Humorous. For example:

#### Philosophical

1. Pretend that it is ten (10) years into the future and you are an interviewer from your company interviewing accounting students. Remembering that ten (10) years earlier you were in the same position, what would you expect these students to have that you had ten (10) years earlier?
2. Pretend that you have built your own company, and you are looking for summer interns to make innovative changes within your finance department to facilitate financial reporting and decision-making, what are two ultimate characteristics you would demand that eligible students have even before they interview?

#### Humorous

1. What was the most humorous thing that happened to you or someone else in a public place during your internship?
2. What was your most embarrassing moment during your internship?

Activities involving interaction with accounting students at other universities should also be planned. Student chapters of national organizations usually provide built-in opportunities for such activities. To foster the concept of services to the profession and the community, the organization's program of activity should include programs which promote the profession and good citizenship. Programs which make junior high and high school students aware of the accounting profession, such as the Explorers, should be implemented. This may involve visits to high school and junior high school career days with department faculty, or special presentations to high school business and accounting classes. Community service can be encouraged by participation in tax preparation programs or volunteering to assist small business through Small Business Assistance Centers or other programs available in the community. Such activities develop professional pride and expose the student to the types of public service activities necessary for success in the

profession.

#### **Conclusion**

The two-tiered organization structure and activities suggested in this article are designed to maximize the effectiveness of student organizations as an extension of the educational process. This structure is currently in use and has proven effective in a department with 10 faculty and approximately 400 majors. With proper adjustments, this structure should be readily adaptable to departments of all sizes and configurations. In addition to structure and activities, the faculty advisor is key to the successful use of student organizations as a means of improving the communication, social, and political skills of accounting students. Advisors should be genuinely interested in student organizations and possess good planning and coordination skills.

The importance of communication, leadership, and political skills to the success of the accounting graduate dictates that maximum effort be devoted to their development. As pressures on classroom time continue to grow, the development of these skills outside the classroom environment becomes even more important. Student academic and professional organizations, when properly utilized, are a logical and effective extension of the learning process.

#### **Endnotes**

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