CD-ROM Review

Teaching - Accounting - Education – Practice
A Showcase of Successful Ideas

*CD-ROM produced by the American Accounting Association (AAA)
and the American Institute of Certified Public Accountants (AICPA) 2000*

The intention of the partnership of the two sponsor organisations in producing this CD-ROM appears to be to encourage all teachers of accounting to consider incorporating current uses of technology into their classrooms. Doing so would thus contribute to producing graduates who can not only utilise the currently available technology, but will also have the skills to adapt to new technology as it emerges.

The showcase features seven individual projects by pioneers in bringing technology into their classrooms. Many of this group are well known in accounting education circles for the innovative teaching that they have shared with the academic community through publications, speaking tours and conference sessions. These projects are:

Title	Reviewer's description	Instructor
Semantic Modelling	Modelling of business activities, resources, agents, and relationships between them	Anita Hollander University of Tulsa
Enterprise Systems	The application of JDE to a business problem	Julie Smith David Arizona State University
Lectures Online	Delivered over the Internet using PowerPoint, with video and audio clips	Barry Rice Loyola College in Maryland
Desktop Demos	Demos of Excel and Access features on CD using Lotus ScreenCam	Judith Welch University of Central Florida
Secure Systems	Using Lotus Notes, sharing with partners permissible information while maintaining security over private information	Amy Ray University of Tennessee

Title	Reviewer's description	Instructor
Spreadsheets (Excel)	Using Black-Scholes option pricing model	Wanda Wallace College of William and Mary
Web Resources	Video and audio clips from conference presentations of experts discussing issues, e.g. problems in accounting for derivatives	Bob Jensen Trinity University

Each project is presented in a standard format, under the headings of:
    Description
    Learning Outcomes
    Environment
    Process or Demonstration
    Support needs
    Caveats
    Industry Input

The content under each of these headings is displayed as text, and is supported by video clips. These clips typically feature comments from the instructor, the dean of the school or another spokesperson for the university administration, one or more students, computer support staff and CPA firms employing graduates from that programme.

The seven projects chosen for the showcase are the CD's "stars", a further seven "second tier" projects are featured in a gallery. The gallery projects do not include video clips, and the text discussion is briefer and organised under fewer headings, which are: Description, Practice, Learning and Resources. Gallery projects are presented solely by their authors, without the additional inputs of the showcase projects. The gallery projects are:

Title	Reviewer's description	Instructor
Active Web Research	Students independently research topics on the WWW.	Debbie Beard Southeast Missouri State University
Case Sensitivity Analysis	Students develop a master budget in Excel, then perform sensitivity analysis	Charlene Spoede Baylor University

Title	Reviewer's description	Instructor
Collaborative Discovery learning Online	Learning using synchronous class sessions and a class chat room	Faye Borthwick Georgia State University
Real World Problem Solving	Using PricewaterhouseCoopers Researcher to aid in determining appropriate accounting treatment of a particular case.	Alan Teixeira and Anne Davy University of Auckland
Team Learning and Collaboration	Using Arthur Andersen Business Ethics material. Students from two universities collaborating.	Lucia Peek et al Western Illinois State University
Understanding Production Processes	Studying the product value chain by setting up a cookie baking corporation.	Susan Crosson Santa Fe Community College
Web Course Management Tools	Using WebCT, a commercial package for a variety of course management tasks.	Pat Essex, Bowling Green State University

The projects selected are by definition successes, and the interviewee's comments support that position. The instructors who developed the project argue that the project has met its educational objectives, and describe in detail how they went about designing and implementing it. The administrators justifiably contend that such innovations enhance the reputation of the institution. The students interviewed claim to have enjoyed the course and benefited from the use of the technology and the profession's representatives are enthusiastic.

Most of the topic headings are self-evident. The Environment section describes the hardware, software, networks and Internet connections needed for the projects. The Support needs are well documented, these variously include administrative support for transcribing Jensen's video clips, grants for specialised hardware or software and class release time and/or technical assistance for project development. The caveats include estimates of the time needed to develop and maintain these projects, and also warnings that many schools do not take such initiatives into account

in tenure/promotion decisions. Many developers also caution newcomers that there will inevitably be unforeseen problems, including David's description of a situation where the ERP software was only installed on a single computer and teams were competing for its use, and also a situation where she had been able to print when using the software in her office but students could not do so from a lab. Welch warns that developers should not expect everything to go perfectly, and that they can expect to be exhausted and exhilarated at the same time.

The CD has a link to a web site that includes contacts for all the presenters featured, and also links to the suppliers of all the software used. In addition a further group of projects that were not included on the CD are linked to this page.

This material is aimed to inspire every instructor teaching any branch of accounting at any level, the projects featured are intended as ideas for instructors to adapt the basic principles demonstrated into their own courses. These are not universally-applicable recipes which can just be picked up and added to a course, but rather seeds of an idea for any teacher to ponder alternatives such as: Maybe I could adapt one of these projects to fit the environment in which I teach and the needs of my students. For example I could follow Jensen's example and make available to my classes some video clips of experts discussing a topic, or I could take Welch as a model and make some ScreenCams demonstrating the use of a software product.

One slight criticism is a lack of consistency in the way that the presenters wrote their material and categorised it under the topic headings given them. Stronger editorial direction may have improved this aspect.

As is to be expected the CD-ROM was produced to a high standard. One minor fault is that some of the video clips are not of professional quality, having jerky camera motion, low sound quality and/or dim lighting.

Derek Speer, MCom, CA
Lecturer, Dept of Accounting and Finance
The University of Auckland