Assessing Students' Performance in Accountancy Through Team Delegation: Self Organize Model vs McGrath's Model (A Team Design Experiment)

Lidya Agustina

Maranatha Christian University, Indonesia

0244

The Asian Conference on Society, Education and Technology 2013

Official Conference Proceedings 2013

Abstract

This paper aims to (1) assess students' performance in accountancy through team delegation, that is by comparing two team designs, the first one is based on McGrath's Model (class A) and the other one is based on self-organized system (class B), and (2) give a practical guidance for lecturers to facilitate students inside classrooms so lecturers have the capability to build effective team following the guidance developed by Bryant and Albring (2006). We implemented our team designs to second semester accountancy students who were taking 'Introduction to Accountancy' course at Maranatha Christian University. The result shows that the performance of students at class A is better than the one of students at class B. Moreover, the students at class A feel happy and excited when they work in their new teams; in addition, they experience a significant difference between doing tasks by their experience and doing the tasks in their new team.

Keywords: Performance, Team Delegation

INTRODUCTION

Accountancy lecturers in Indonesia have a great responsibility to prepare their students for being successful in their careers as professionals. However, workplaces need graduates who have professional ethics, which are hardand softskills. Hard skills means graduates should have knowledge and skills both in technology and their fields; soft skills are teamwork, analyzing, and logical thinking abilities which students should have when they graduate. According to a survey done by Maranathan Christian University in 2013 about companies in Indonesia, most companies prefer graduates who have an adequate soft skills to the ones who only have hard skills (high IQ).

Subsequently, accountancy lecturers are often requested to help students develop soft skills from the beginning of their studies, especially the ability of working in a team. Practitioners, professionals, entrepreneurs, management accountants, public accountants, internal auditors, and Ikatan Akuntan Indonesia together emphasize the importance of working in a team skills.

Soft skills competency should be developed inside students continuously; therefore, the skills will become habits and core values inside them. However, this continuos process need the help of lecturers for facilitating the development of competency through delegating specific tasks to students in classroom.

OBJECTIVES OF RESEARCH

The purpose of this article is as follows:

1. Assess the accountancy students' performance by comparing a team design based on *McGrath's Model* with the one based on self-organized system.
2. Give practical guidance to build an effective team by utilizing *McGrath's Model* and following guidance developed by Bryant andAlbring (2006).

The overview of this paper is discuss: (1) a team design scenario using self-organized system and specific guidance to build effective team using McGrath's model, (2) an application for building an effective team in classroom, (3) the result of simulation using both methods (based on self-organized system and McGrath's model)

LITERATURE STUDY

Team Design using Self-Organized Model

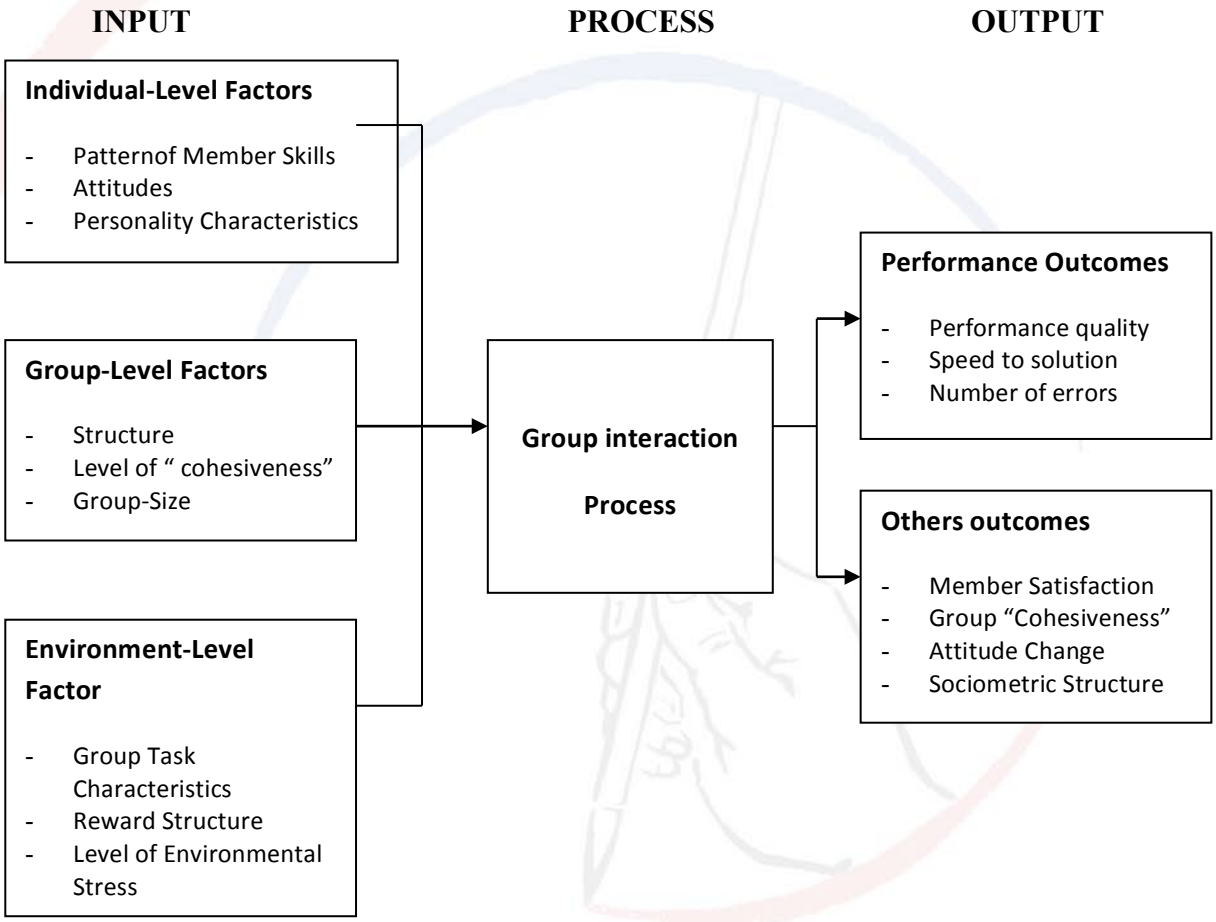
In this model students can freely choose their team members and describe a team leader. Then the group will discuss group rules, schedules, and each member's tasks (without intervention from any lecturers). Lecturers will become a team coach whoseresponsibility is to provide specific guidance during an assignment. The assignment will be presented by a team representative and the assignment scoring will be done by lecturers using grading rubric.

*Effective Team Building*Stage using McGrath's Model

Bryant dan Albring (2006) has formulated guidance to build an effective team of accountancy students using McGrath's model (1964). This model consists of input, process, and output described by figure 2.

Figure 2

McGrath's Model of Group Effectiveness



1. Input Stage

The input stage emphasizes on the quality of the input because maximizing the input quality will create a good quality of process and output. Input stage consists of individual-level, group-level, and environment-level factors as follows:

a. ***Individual-level factors***, includes pattern of member skills, attitudes, and personality characteristics.

Pattern of Member Skills

McClough & Rogelberg (2003) found that KSA test was a strongly valid instrument to measure expertise and abilities of team members for forming a team. Instead of using KSA test, lecturers measure expertise and abilities from students'

GPA (Danko *et al*. (1992), Grudnitski (1997)) because KSA test is costly and impractical.

Step 1: **Lecturers should distribute students uniformly into groups based on their abilities and expertise.**

Attitudes and Personality Characteristics

A person's personality shows a strongly high correlation with one's work effectiveness (Barrick dan Mount 1991).

Step 2: **Lecturers should distribute students who dislike working in a team uniformly into groups.**

Cockriel (2001) asked two questions to gather aspiration from students, which are (1) Whom do you like to work the most with? (2) Whom do you dislike to work the most with?

Step 3: **Lecturers should distribute students into groups based on input/aspiration from students.**

b. ***Group level factor*** covers structures, team unity, and team size.

Structures

Koppenhaver & Shrader (2003) disagreed that giving students' freedom to organize their team would give undesirable results, specifically for solving complex problems. The undesirable results are caused by team members who have the same abilities and expertise. Diversity is the characteristic of *group level factor*. In academic context, Bryant and Albring (2006) suggested lecturers made groups of students based on their cultural background since this type of grouping would improve students' satisfaction in building a team.The other diversity aspect which needs attention is the gender problem. Speck (2002) recommended a balance of number between men and women in a group.

Step 4: **Lecturers should form teams by considering the balance of gender and culture.**

Lecturers need to consider assigning a formal team leader for each group. Wysocki (2002) described five team leadership models, such as: (1) *Hierarchy*, (2) *Team leader*, (3) *Team coordinator*, (4) *Shared leadership*, dan (5) S*elf managed***.** From the five models above, *team coordinator* model gives the most significant advantages. A *team coordinator* can help give directions to a team such as:setting up a schedule, determining deadlines, and other important tasks needed to be done in order to help members stay focused on assignments.

Step 5: **A team should appoint a team coordinator who will be responsible for managing the team during completing assignments and being a mediator between the team and lecturers.**

Level of ”Cohesiveness”

In order that every team member has a commitment, lecturers need to prepare a team contract at the beginning of semester. *Team contract* is the most effective tool psychologically for a team to reach any goals (Greenberg 1996). *Team contract* helps a *team* identify tasks and set up a schedule to finish the tasks. This also help a team divide tasks into small tasks and facilitate a progress of task accomplishments (Bryant 2001).

Step 6: Lecturers should make students write and sign a team contract at the first meeting.

Group Size

An ideal group size is determined by the types and purposes of the team (Katzenbach dan Smith 1999; Speck 2002). For a team consisting of students, the ideal size is 4 to 7 people (Cockriel 2001)

Step 7: Lecturers should form a team consisting of 4 to 7 students to increase each individual's responsibility and decrease *social loafing*.

c. ***Environment level factor***, covers group task characteristics, reward structure, level of environmental stress.

Group Task Characteristics

Lecturers need to examine the characteric of an assignment before it is delivered to students, whether the assignment is suitable being done by individuals or groups (Jex 2002).

Reward Structure

Ravenscroft *et al*. (1995) stated scoring weighting scheme for individual score is 70% and for group score is 30%. Lancaster & Strand (2001) explained that this model measured individual, team, and individual's contribution to the team. An evaluation by other team members gave an effective motivation for a team. (Koppenhaver dan Shrader 2003).

Step 8: Lecturers should compute students'grades based on *mixed incentive grading scheme.*

Level of Environmental Stress

Level of environmental stress means time limit and difficulty of doing works (Jex, 2002). Lecturers often give assignments and let students do them without any directions. Lecturers should become a team coach (Hackman dan Wageman 2005).

Step 9: **Lecturers should become a team coach and give specific guidance at the beginning, middle, and the end of assignments.**

2. Process Stage

In process stage, a team tries to enable all members to interact effectively and efficiently. The main obstacle is interpersonal conflicts. Process stage covers how a team member deals with conflicts and use them as one's success. Greenberg (1996) explained that conflicts can give positive and negative impacts.Conflicts will have a positive impact if decisions and actions are based on *groupthink* (results of group's discussion). Lencioni (2005) also explained how dysfunctional behaviors can damage a team and cause conflicts. Five dysfunctional behaviors which possibly cause conflicts are: lack of trust, fear of conflicts, lact of commitment,avoiding responsibility, and results unconcern.

Building Trust

The most important in building a team is building trust. Trust in this context means every team member is open-minded and focuses on helping other members finish assignments. To build trust, Lencioni (2005) suggested every member should exercise sharing stories about oneself among team members in the first meeting. Sharing does not automatically mean building trust; this is the first step towards building trust among members.

Using Conflicts to Build

Lencioni (2005) explained that sharing could also solve conflicts.Team members are asked to explain what they feel.Team members also share about their experience dealing with conflicts.

Reaching Commitment

Lencioni (2005) defined individual commitment as an individual's ability to deal with disagreement. Reaching a commitment in a team can be done by having a team coordinator asks what decisions have been made in today's meeting.This exercise will confirm what decisions have been agreed and avoid confusion and misunderstanding about next assignments.

Developing Responsibilities

Lencioni (2005) defined accountability as members' willingness to remind other members when they do not follow standards or rules of a team. Lencioni (2005) gave a simple tool to develop responsibilities.This exercise is done after a team has done building trust and each team member has worked together for at least two months.

Focusing on Results

Asuccessful team should focus on achievable goals. Lencioni (2005) explained that a scoreboard is needed to help a team focus on metrics used to define success.

Step 10: **Lecturers should facilitate exercises which enable teams to be effective and to complete assignments on time, to build trust among the team members, to resolve conflicts, to agree on a commitment and to be responsible for it, to depend on one another and focus on high quality results.**

3. Output Stage

The final stage of McGrath's model is the output stage. This stage encompasses:

a. Criteria for measuring team's performance (such as output quality, how prompt a team reach solutions, and number of mistakes in a final product).
b. Other metrics (such as how satisfied team members on their performance, level of "cohesiveness" at the end of assignment, and better behavior of team members).

E. Performance Results

McGrath (1964) stated performance results are extrinsic factor including performance quality, speed to solution, and number of errors. From academic perspective, performance results are:

a. How professionals' opinions about the quality of graduates?
b. Can students finish their studies on time? (speed aspect)
c. How accurate the graduates' skills are when they are compared with the standards (accuracy aspect)

Professionalism

Lecturers ask students a question. The question is: *Will you feel satisfied if you give this result to clients*?Professional accountants demand high quality standards on the final results.Therefore, final results should be accurate and display students' professionalism in team performance.

Punctuality

Quality and punctuality are correlated (Speck 2002). When students finish their work seconds before the deadline, the quality of the work is usually bad.This issue is related to work ethics. Lecturers have opportunities to participate instilling professionalism and work ethics through team building in students.Producing high quality output and punctuality are important professionalism values.

Accuracy

To assess results of accuracy, lecturers need to determine scoring criteria and explain them to students at the beginning of an assignment (Speck 2002). Next Holcomb dan Ruffer (2000) explained that lecturers need to discuss scoring criteria and weighting schemes in detail with students at the beginning of the first assignment. Burch (1887) suggested using a grading rubic to give professionalism, punctuality, and accuracy values.

Step 11: Lecturers should use a grading rubric with a belief in the consistency and the rating of teams' results

Other Results

McGrath's model explained other results as member satisfaction, group "cohesiveness", and attitude change. Questions which are used to measure other results are as follows:Are team members experiencing an condusive team building's environment?*Are team members responsible for one another and dependent on one another? Are they working in a highly conflict situation?Does each member feel he/she has solved something meaningful and useful?*These questions describes how the levels of satisfaction from students are.

Member Satisfaction

Bateman *et al*. (2002) explained about a measurement tool for students to assess their teams effectively. This tool can be utilized to evaluate changing effectiveness during on going assignments. This tool also measures team synergy, performance of achieving objectives, expertise, resources utilization, innovation, and quality.Next Hoevemeyer (1993) developed other tool to measure the effectiveness of a team periodically. The tool consists of 20 questions. Every member gives scores and transfer them into a team's effectiveness scoring sheet.A scoring sheet consists of five effectiveness areas, which are 1.Team's mission, 2. Goal achievement, 3. Delegation, 4. Open and honest communication, and 5. Roles and positive rules. Then the team discusses the values of this agreement and make them as feedback to improve next assignments.

Step 12: Lecturers should prepare a team and tools to measure the team's satisfaction.

RESEARCH METHODS

A. Research Design and Instruments

Authors conducted experiments in two 'Introduction to Accountancy II' classes by giving the same assignment/project in the two classes. The assignment is to solve accountacy case studies. Authors also give different treatments to two classes; the difference is in the selection process of team members for the teams.

In class A, the selection process of team members is fully given to lecturers by using *McGrath's Model* and the process follows guidance (12 steps) developed by Bryant dan Albring (2006); moreover, there are several modifications which authors have done to make the model suitable for students' conditions in classroom.

In class B, students freely choose their team members and team coordinators, and build their own groups.The rules of class, the schedule and the assignment rules are also fully given to groups. A lecturer has a role as a *team coach*, who provides specific guidance at the beginning, in the middle, and at the end of an assignment. The assignment is presented by a team representative and assignment grading only depends on lecturers who are using a *grading rubric*.

B. Research Subjects

The subjects of the experiment were accountancy students from Maranatha Christian University who were taking 'Introduction to Accountancy II' in an even semester.After the assignment ended, authors can gather explaination from students in class A such as:

a. what did they feel about finishing the project, in the new team?
b. what were the differences between the assignment they used to do and the one they did in the new team?
c. what were the positives/negatives (related to behavior changes) which they experienced in the new team?
d. their satisfaction with the assignment results and students' performance measured by the paper's scoring

The authors also gather information from students in class B such as:

a. what did they feel when they finished the project with the team they had chosen themselves?
b. what were the positives/negatives (related to behavior changes) which they experienced in the new team?
c. their satisfaction with the assignment results and students' performance measured by the paper's scoring

C. Types and Time Limit of the Assignments

The assignment given to students is writing an article about the current issues in accountancy in the world. Student can choose any topics in the current issues. The time frame of the assignment is from the second week of the course to the the last week of the course (approximately 5 weeks).

RESULT

Effective team buildinghas been applied to accountancy students in "Introduction to Accountancy II" (A and B classes) at Maranatha Christian University in even semester 2012/2013. Total number of respondents who were also students was 40 students per class. Students are divided into 8 teams where each team consists of 4 – 5 students. In class A, the selection of team members was determined by lecturers by considering *individual level factors*and *group level factors.* On the other hand, in class B, the selection of team membersprocess was fully given to students. Both class A and B, the lecturer informed the same information such as types of assignments and a deadline.

In class A, *individual level factors* consideration includes pattern of member skills, attitudes, personality characteristics, and aspiration/input from students. *Group level factors* includes structures (balance between two genders and culture and the appointing of a team coordinator), level of 'cohesiveness' (a team contract) and group size. Information about *individual level factor* and *group level factors* was acquired from students who had filled forms distributed at the first class session. In class A, team members were requested to tell stories about themselves, their experience, and

core values. Each team member shares stories one a time. Students also had chances to know better every member when they answered quizzes in every classroom meeting.

In class B, the team is formed by students' decisions. All efforts to do the assignment and to make team 'cohesive' were fully determined by the team.

At the end of project/assignment, assessment in class A and B utilized *mixed-incentive model*, which combines individual effort (70%) and team's effort (30%).

At the end of team building process, students in class A were requested to fill in a form consisting of questions about (1) what did they feel about finishing the project, in the new team? (2) what were the differences between the assignment they used to do and the one they did in the new team? (3) what were the positives/negatives (related to behavior changes) which they experienced in the new team? (4) their opinions about ideal team characteristic; (5) scenarios which need improvements in forming a team; (6) their satisfaction with the assignment results

On the other hand, students in class B were requested to fill in a form consisting of questions about(1) what did they feel about finishing the project, in the team they had chosen? (2) what were the positives/negatives (related to behavior changes) which they experienced in the new team? (3) their satisfaction with the assignment results

1. Respondents' Feeling when the Assignment Finished

Class A

30% of the respondents, 12 of 40 respondents described that they had difficulties with the new team because of the incompatibility (characters, opinions, and schedule) among themselves. On the contrary, 70% of respondents, 28 of 40 respondents described that they felt happy and excited about working in the new team because they had new friends, a clear distribution work at the beginning of the assignment, a team contract approved by team members, and the most enjoyable thing was the assignment could be done according to the schedule.

Class B

80% of respondents, 32 of 40 respondents stated they were not satisfied with the formed team because of many reasons such as not knowing team members properly, no commitments to finish the assignment, not getting involved in the team. On the other hand, 20% of respondents, 8 of 40 respondents described they felt happy and enjoy working in the team with reasons such as knowing team members well; therefore, the distribution work and schedule could be carried on well.

2. The Differences between the Assignment Students used to do and the one they did in the new team

In class A

30% of respondents, 12 of 40 respondents stated they felt no significant differences between the assignment they used to do and the assignment they did in the new team. On the other hand, 70% respondents, 28 of 40 respondents explained they felt significant differences between the assignment they used to do and the assignment they did in the new team. The significant differences are they had to work together with new friends; therefore, it needed extra patience to deal with them.Working with new friends also fostered responsibility, motivation, and demands needed to finish the assignment well and to gain trust. The new team gave new experience to all team members. The assignment in the new team demanded cooperation, team work, and oppportunities for team members to explore themselves.

In class B

100% of respondents, 40 respondents stated that they felt no significant differences between the assignment they used to do and the assignment they did in the new team.

3. The Positives/Negatives (related to Behavior Changes) which They Experienced in the New Team.

Class A

95% of respondents, 38 of 40 respondents answered they experienced and learned several positive things related to changing behavior when working in the new team.

87% of respondents, 35 of 40 respondents stated that they have successfully managed to reduce and eliminate negative behavior through the experience from working in the new team.

Class B

90% of respondents, 36 of 40 respondents mentioned they **unsuccessfully** reduce and eliminate negative behavior from themselves through experience gained from working in the new team.

Only 10% of respondents, 4 of 40 respondents explained that there were some positive behavior they got from the new team which were: (1) Becoming more patient, open, more tolerant to others, and better anger management. (2) Learning how to adapt to different characters.

4. Respondents' Opinions about Ideal Team Criteria

Class A & B

In general, respondents answered that the characteristic of an ideal team is a team who has a responsible, firm, and inspirational leader; team members who are creative and

team players, listen to members' opinions, team members complete one another, open and tolerant; all members have a unity of purpose, have contributions, are disciplined about time management; have a good planning and clear distribution of work; honor an Indonesian proverb "berat sama dipikul, ringan sama dijinjing" based on trust and commitment among team members.

5. Scenarios which Need Improvements in Forming a Team in a class

Class A

28% of respondents suggest lecturers should keep giving freedom to choose students' team members for students so the assignment can be done according to schedule and the freedom will reduce conflicts among team members. Another suggestion is that it will be better if lecturers give rewards to the most successful team.

Class B

80% of respondents said lecturers should help students choose team members so each team has an equal distribution of students who have high and low GPA. The equal distribution will, hopefully, make high GPA students help low GPA students.

6. Students' Performance Measured in a Class

Class A

There were 10% (4 students) who got 9 of 10; 60% (24 students) got 8; 20% (8 students) were 7 and 10% (4 students) were 6 and no one got 5.

Class B

There were 5% (2 students) who got 9 of 10; 30% (12 students) got 8; 40% (16 students) were 7 and 20% (8 students) got 6 and 5% (2 students) got 5.

CONCLUSION & DISCUSSION

A. CONCLUSION

The simulation of building an effective team summarizes some points as follows:

1. In class A, 70% of respondents feel satisfied with the new team and 95% of respondents experience positive feedback related to changing behavior and sucessfully reducing negative behavior within themselves during working in the new team. On the other hand, there are 80% of respondents who feel unsatisfied with the new team, and all respondents feel no significant positive changes in their behavior.

2. In class A, 70% of respondents feel happy and joyful when working in the new team and they feel there are significant differences between doing assignments they used to do and doing the assignment in the new team. In class B, all respondents (40 students) mention that they do not feel any significant differences.
3. In general, respondents desire a team who has a responsible, firm, and inspirational leader.The team should also have a plan, a unity of purpose, and have team-player members.
4. 72% of respondents in class A mentioned that scenarios delivered by lecturers in forming teams are well-written and well-executed. Moreover, in class B, 80% of respondends hope lecturers help them do the team selection process.
5. The performance of class A is better than the one of class B based on the scoring scheme.

B. DISCUSSION

The simulation has some limitations that is the number of respondents is 40 students per class. There is a possibility if we increase the number of classes (with large number of respondents), the result of the simulation will be better.

References

American Institute of Certified Public Accounting (AICPA), 2005.. AICPA *Core Competency Frame Work for Entry into the Accounting Profesion*. Available at : Http://www.aicpa.org.edu/corecomp.htm.

Barrick, M., and M. Mount. 1991. The Big Five personality dimensions and job performance: A metanalysis. *Personel Psychology 44: 1-26.*

Bateman, B., C., Wilson, and D. Bingham. 2002. Team effectiveness-Development of an audit questionnaire. *The Journal of Management Development* 21 (3): 215-226.

Belbin, R. M. 1981. Management Teams: *Why they Succeed or Fail*. Oxford. U.K. Butterworth Heinemann.

Bryant, S. M. 2001. A Blueprint for an AIS consulting course. *Journal of Information System* 15 (1): 19-34.

Bryant, S., and Albrings. 2006. Effective Teams Building: Guidance for Accounting Educators. *Journal of Accounting Education* 21: 241-265.

Burch, C. 1997 Creating a two-tiered portofolio rubric. *English Journal* 86:55-58.

Campion, J. J., Q. Medsker, and A. Higgs. 1993. Relations between work group characteristic and effectiveness; Implocations for designing effective Work groups. *Personnel Psychology* 46: 823-850

Cookriel, I. 2001. Forming instructional groups prom sociometric data: Educations 99 (4):393-395

Colbeck, C., S. Campbelt, and S. Bjorklund. 2000. Grouping in the dark: What College Student learn from group projects. *The Journal of Higher Educations* 10:95-111.

Cottel, P., and B. Millis. 1992. Cooperative learningin accounting. *Journal of Accounting Education* 10:95-111

Danko, K., J. Duke, and D. Franz. 1992. Predicting student performance in accounting classes. *Journal of Education for Business* 270-274

Dudley, M.2001. Speaking my mind. *English Journal* 90:19-20

Fejetner, S., and E. Davis. 1992. Why some groups fail: A survey of student experiences with learning groups. *In Collaborative Learnings: A Sourcebook for Higher Education*, edited by A. Goodsell, M. Maher, and V. Tinto. University Park, PA: National Center on Postsecondary Teaching, Learning and Assesment.

Greenberg, J. 1996. Managing Behavior in Organizations. Upper Saddle River, NJ Prentice Hall.

Grudnitski, G. 1997. A forecast of achievement from student profile data. *Journal of Accounting Education* 15 (4): 549-558

Hackman, J.R. 1987. The design of work teams. *In Handbook of organizational Behavior*, edited by J. W. Lorsch. Englewood Cliffs. NJ: Prentice Hall.

Hoevemeyer, V. 1993. How Effective is your time? *Training and Development* (September): 67-71.

Holcomb, J., and R. Ruffer. 2000. Using a term-long project sequence in introductory statistics *the American statisitician* 54: 49-53

Jex, S. 2002. Organizational Pscyhology: *A Scientific-Practitioner Approach*. New York, JJohn Wiley & Sons, Inc.

Katzenbach, J., and C. K. Smith.. 1999. *The Wisdom of teams: Creating the High Performance Organization*. New York, NY: Harver Collins Publishers, Inc.

Koppenhaver, G., and C. Shrader. 2003. Structuring the classroom for performance Coopertive learning with instructor-assigned teams. Decision Sciences 1 (1):1-15.

Lancaster, K., and C. Strand. 2001. Using the team learning model in a managerial Accounting Class: An Experiment in cooperative learning. *Issues in Accounting Education* 16(4): 549-567.

Latane, B., and S. Nida. 1980. Social impact theory and group influence: A Social engineering perpective. In *Psychology of group influence*, edited by P. B. Paulus Hillsdale, NJ: Lawrence Erlbaum Associates.

Lencioni, P. 2005. *The Five Dysfunctions of a Team: A Field Guid for Leders Managers. And Facilitators*. San Fransisco, CA: Jossey-Bass.

Margerison, C., and D. McCann. 1990. *The Team Management Index*. York U.K.: TMS Ltd.

Markel, M. 1998. *Technical Communication: Situations and Strategies*. 5th edition. New York, NY: St. Matins Press.

McClough, A., and S. Rogelberg. 2003 Selection in teams: An exploration of team work Knowledge, skills, and ability test. *International Journal of Selection an Assessment* 11 (1): 56-66.

McGrath, J, 1964. *Social Psychology: A Brief Introduction*. New York, NY: Holt

Pelled, L., K. Eisenhardt, and K. Xin. 1999. Exploring the black Box: An Analysis in work Group diversity, conflict, and performance. *Administrative Sciense Quarterly* 44: 1-28

Ravenscroft, S., F. Buckless, G. McCombs, and G. Zuckerman. 1995. Incentives in Student Team learning: An experiment in cooperative group learning. *Issues in Accounting Education 10 (Spring)*: 97-109.

Ravenscroft, S., and T. Hassal. 1999. Cooperative learning-A literature guide *Accounting Education* 8(2): 163-176.

Robbins, S. 1997. Essentials of Organizational Behavior. Upper Saddle River, NJ: Prentice Hall.

Siegel, G., and J. Sorensen. 1994. *What Corporate Ameica Wants in Entry-Level Accountans*. Montvale, NJ: The Institute of Management Accountans.

Speck, B. 2002. *Faciltating Students' Collaborative Writing*. ASHE-ERIC Higher Education Report: Volume 28, Number 6. San Fransisco, CA: Jossey-Bass.

Wysocki, R. 2002. *Building Effective Project Teams*. New York, NY: John Willey & Sons, Inc

iafor