

BEHAVIORAL OBJECTIVES AS A COMMUNICATIONS
LINK BETWEEN ACCOUNTING PRACTICE
AND ACADEMIC PREPARATION

By

CHARLES HARWOOD SHOOK

“
Bachelor of Science
United States Military Academy
West Point, New York
1948

Bachelor of Business Administration
University of New Mexico
Albuquerque, New Mexico
1952

Master of Science
Oklahoma State University
Stillwater, Oklahoma
1977

Submitted to the Faculty of the Graduate College
of the Oklahoma State University
in partial fulfillment of the requirements
for the Degree of
DOCTOR OF PHILOSOPHY
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Thesis Approved:

Larry S. Clontz

Thesis Adviser

Milton J. Usry

Wm M. Kucina

Michael J. Joffe

Norman N. Deuker

Dean of the Graduate College

1032789

PREFACE

The study demonstrated the usefulness of behavioral objectives as a communications link between public accounting practitioners and academicians who prepare students for that profession. Data collected from practitioners through in-depth interviews and questionnaire responses provided a basis for developing a set of behavioral objectives which described the role of a staff auditor, the position assigned to newly-employed graduates on a public accounting firm's audit staff. Oklahoma State University (OSU) faculty members then used the behavioral objectives to assess the content of their regularly-presented accounting courses. Thus, behavioral objectives offered an additional communications link between practitioners and academicians.

The author expresses his appreciation to the nine public accounting firms which provided time for 89 of their professionals to contribute to the study. The input from the series of interviews with the eight seniors (category A supervisors) proved especially useful. The author recognizes the contribution of the 13 OSU accounting faculty members who assessed their courses in terms of the behavioral objectives.

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CHAPTER I

INTRODUCTION AND PURPOSE OF THE STUDY

Introduction

Overview

Chapter I introduces the study by describing an apparent real-world problem. Quotations from authoritative sources document the problem's existence. This chapter discusses the study, undertaken in response to the problem, and provides information about its purpose, limitations and organization.

Nature of the Problem

An inherent problem exists in making academic preparation relevant to the actual practice of a profession. Preparation usually occurs in a program which seeks to accomplish goals broader than professional training. Universities attempt to educate the whole person and to equip the individual for lifetime experiences. Students do not find many academic courses instructed by practicing professionals. Once in actual professional practice, the new graduate encounters a work situation substantially different from the university environment. Each of these factors contributes to the problem. As with many professions in the United States today, the problem of educational

relevance seems to exist for public accounting. Leaders in both practice and academe have identified the issue.

Public accounting practitioners have evidenced interest in developing more effective relationships with educators who prepare their professionals.

Recently the Committee on Long Range Planning of the Illinois CPA Society completed a two-year study, which sought to describe the environment for the public practice of accounting in Illinois in 1990. Among the committee's conclusions is the following:

'Conclusion: That the Society should become active in the development of the curriculum for a university degree in accounting.

'Basis of conclusion: With the expanding role of the CPA and the resultant need for broader basic knowledge and increased technical knowledge, coupled with intense competition for educational resources and educated people, there is a need for greater communication between the educator and the practitioner. We found in our study that, with few exceptions, the curriculum for students who might enter the profession is based upon the educators' assessment of future needs and not on the needs as perceived by those in practice' (4, pp. 84-85).

Practitioners and educators have expressed concern that the gap between what is being taught and what is being practiced is widening (4, p. 87).

The New York State Society of CPAs apparently reached substantially the same conclusions as their colleagues in Illinois.

The Committee on Education in Colleges and Universities of the New York State Society of CPAs utilized two questionnaires in an attempt to determine the extent of current relationships between practitioners and educators and their plans for the future. . . . [Of 28 colleges responding, 91.7% said,] 'There is a need for improved feedback from the profession regarding the quality of their graduates' (15, p. 24).

Based upon the results of the survey, it appears that both educators and practitioners agree that there should be more involvement of the practitioners in the educational process in colleges and universities. The problem is how to translate thought into action. . . . The surveys have indicated that both sides have a need and the desire for action. Building the bridges between practitioners and

educators in accounting will greatly benefit the students, the academic community and the practicing profession (15, p. 25).

The Commission on Auditors' Responsibilities of the American Institute of CPAs addressed the education, training and development of auditors in Section 8 of their report, summarized in a recent issue of The Journal of Accountancy:

In many respects the educational structure of the profession has functioned well. The demand for entry-level accountants has grown rapidly in recent years, and schools have been able to meet that demand. Accounting faculties have grown substantially, and attempts have been made to reflect changes in the accounting environment in curriculums [sic]. Many faculty members participate in professional activities at all levels. Programs of continuing education for existing practitioners are also growing. . . . However, the public accounting profession has been unable to rely to the same extent as some other professions on formal education for the development of competence to practice. Many new accountants find that their education did not adequately prepare them for the responsibilities that face them after graduating (2, pp. 98-99).

A schism has developed between academic and practicing accountants. The causes of this apparent schism are not readily ascertainable. However, the results of this drawing apart of the two parts of the profession are evident, and they have been detrimental to the growth and development of professional accounting (2, p. 99).

Observations of accounting educators have illustrated a concern for bridging the gap between practice and preparation. The practicing profession's extensive in-house training programs prompted Usry (13) to make the following comment:

The charge seems clear that educational institutions must better meet the accounting profession's educational needs. . . . However, the more striking challenge to higher education relates to PD [professional development] expenditures by the firms for newer staff members, so much so that the firms must be saying they are not as pleased as they might be with higher education's professional training of their newly employed professionals. . . . We must ask ourselves what we can do to make the accounting graduate better (1) at entry and (2) for future growth (p. 41).

"As time passes, I become increasingly concerned about the widening schism between accounting professors and accounting practitioners," wrote Bastable (3, p. 63). Mautz's (6, pp. 353-355) views published three years earlier pointed out the increasing differences between the "practitioner's world" and the "professor's world." Skousen (10, p. 56) commented recently, "Students need a better understanding of the problems and challenges of the profession. In short, the gap between academia and practice needs to be bridged."

Usry (12) wrote:

A student may be able to judge teaching quality, but he is not equipped to identify the relevance of subject matter. This must be the responsibility of both educator and practitioner. . . . If we are to stay on the right course, we must emphasize timely, relevant subject matter, eliminate the obsolete and trivial and provide students with tools that will be useful throughout their careers (p. 87).

Some Responses to the Problem

Calls for action from both practice and academe have not gone unheeded. Following analysis of its study, the Illinois Society of CPAs encouraged its members to increase the number of student internship employment opportunities, to make practitioners available for use as classroom instructors, to develop faculty-practitioner exchange programs and to present special seminars for educators (4, pp. 86-87).

The "Report of the Committee on Auditing Education," American Accounting Association (1), addressed the gap between practice and preparation:

[Charge to the Auditing Education Committee:] To survey existing auditing concepts, literature, and practice (including the report of the 1970-71 AAA Committee on Auditing Concepts) with a view to determining the proper scope, content

and implementation of auditing theory and methodology in the accounting curriculum at both the graduate and undergraduate level (p. 1).

The recommended basic auditing course contains simplified assumptions concerning the cutoff between academic education and on-the-job training. Most literature concerning auditing in the accounting curriculum recognizes that a substantial portion of auditing knowledge must be gained from on-the-job experience (p. 6).

The recommended course outline is meant to emphasize concepts and leaves much to both 'formal' and 'on-the-job' training programs in the profession. . . . The Committee has found that effecting anything like a clear and sharp cutoff between 'education' and 'training' is, indeed, a difficult and hazardous undertaking. Nevertheless, such issues as efficiency, credibility of the educational process, and the content of the CPA examination require that the troublesome question of cutoff be examined in some detail by practitioners and educators in concert. This is a topic suggested for further research and should be carried out in sufficient detail to provide guides to implementation (p. 7).

Some schools made major changes in accounting curricula. For example, the "five-year professional accounting program at BYU [Brigham Young University] is an attempt to meet the needs of formal education for today's professional accountants" (9, pp. 80-81).

Purpose of the Study

The study provided another response to the apparent gap between practitioners and academicians in the preparation of new professional employees for careers in public accounting. It demonstrated the usefulness of behavioral objectives as an additional communications link between the actual practice of public accounting and academic preparation for the profession.

The study approached the subject in the following manner. Data collected from practitioners through in-depth interviews and questionnaire responses provided a basis for developing a set of behavioral

objectives which described the role of a staff auditor, the position assigned to newly-employed graduates on a public accounting firm's audit staff. Oklahoma State University (OSU) faculty members then used the behavioral objectives to assess the content of their regularly-presented accounting courses. The study data offered opportunities for analysis in five areas. The first three areas concentrated on various aspects of the behavioral objectives such as indications of similarities and differences among participating employers, possible uses of the behavioral objectives and the relationships among the behavioral objectives in terms of scope, importance and frequency of assignment. The remaining two analytical areas dealt with the study's example of the use of the behavioral objectives by OSU accounting faculty members as an additional tool for assessing courses. The study data permitted examination of the extent of behavioral objective coverage afforded by typical OSU BS and MS programs in accounting. Conclusions and recommendations followed from the analysis.

The study offered at least three kinds of benefits. First, it furnished a workable model by which combinations of practitioners and academicians could bridge an apparent communications gap. Second, the behavioral objectives suggested criteria to provide specificity to Trump's (11, pp. 61-62) general description of the three attributes desired in a new public accountant (staff auditor): intellect, personality and accounting education. Third, the study provided an example which may encourage other researchers to make additional applications of behavioral objectives to accounting research.

Limitations

The study encountered the following limitations attributable to both the nature of the subject and the availability of resources:

1. The methodology selected only one environment to describe and analyze from the many environments which existed. To use this study, other environments of practitioners and academicians will have to determine whether the results apply in tact to their situations or require modification.

2. The study addressed only the on-the-job requirements faced by accounting graduates who enter public accounting and did not consider the requirements faced by those who enter other areas such as governmental or private accounting.

3. The behavioral objectives focused on the current performance expected of a staff auditor and did not consider explicitly the important subjects of promotability or potential.

4. The behavioral objectives reflected the views of participating supervisors and managers at the time of the study. Participating employers may alter the role of a staff auditor in the future for various reasons, e.g., to respond to changing demands on the profession. Although the behavioral objectives developed in the study probably will continue to be useful, they will require periodic updating to yield maximum benefits.

5. The study attributed the quality of mutual independence to each behavioral objective. In actuality, some of the behavioral objectives overlapped and others conflicted. Overlap served a useful

purpose by insuring against gaps, while conflict identified potential problems needing resolution.

6. The fact that only one or two OSU faculty members had presented each accounting course a sufficient number of times to be able to provide a meaningful evaluation for the purposes of the study reduced the usefulness of the course assessments. This resulted from regular up-dating of course materials and normal shifting of teaching assignments. Faculty members also had to exercise judgment and make interpretations about the behavioral objectives, and they did so from the perspective of their individual training and experiences.

7. The methodology analyzed the extent of behavioral objective coverage by accounting courses only. Nonaccounting courses also contribute to accounting graduates' successful on-the-job performance.

Organization

Chapter II reviews the use of behavioral objectives by both management groups and educators, and raises the possibility of linking public accounting practitioners and accounting academicians through common behavioral objectives. Chapter III describes the study's methodology in sufficient detail to permit replication or adaptation by others. Chapter IV shows the results of the study by presenting three kinds of data for each of the 63 behavioral objectives: (1) the behavioral objective itself (i.e., a task statement and the associated performance criteria), (2) the extent of behavioral objective coverage by the OSU accounting courses and (3) the reference material (to the extent collected) pertaining to each behavioral objective. Chapter V analyzes the results of the study and Chapter VI draws conclusions

and makes recommendations based on the analysis. Chapter VII provides an overall summary of the study.

Summary

As with many professions in the United States today, the problem of educational relevance seems to exist for public accounting. Both practitioners and academicians have suggested that a communications gap tends to separate them and both groups have urged its bridging. The study provided one possible bridge by demonstrating the usefulness of behavioral objectives as an additional communications link between the actual practice of public accounting and academic preparation for the profession. Using the technique of behavioral objectives, the methodology compared supervisors' and managers' expectations of a staff auditor's on-the-job performance with academicians' preparation of accounting students to assume that professional role. The study encountered limitations attributable to both the nature of the subject and the resources available. The chapters which follow present information about the general nature of behavioral objectives and the study's methodology, results, analysis, conclusions and recommendations.

CHAPTER II

BEHAVIORAL OBJECTIVES

Overview

Behavioral objectives provided the basis for much of the study. Chapter II reviews the general nature of behavioral objectives, gives some background about them and indicates how they contributed to the study. The discussion documents both managements' and educators' separate uses of behavioral objectives. The chapter raises the possibility of using them to link public accounting practitioners (managements) and university accounting faculties (educators). The demonstration of behavioral objectives' linking quality constituted a major thrust of the study.

Nature of Behavioral Objectives

Behavioral objectives can be thought of as having roots in two bodies of knowledge: behavioral science and the management by objectives portion of management theory. The term itself, "behavioral objectives," indicates its dual nature. This dual nature makes behavioral objectives uniquely suited to providing a communications link between accounting practice and academic preparation, because the same behavioral objective can serve as a measure of both on-the-job performance and successful classroom learning. Thus, the possibility of linkage exists.

Behavioral objectives deal with what is to be done (a task), and the indicators by which satisfactory results may be judged (the associated performance criteria). An example of a behavioral objective follows:

Task	Associated Performance Criteria
1 Audit a client's bank reconciliation at the end of an accounting period.	1a Obtain cutoff statement directly from bank. b Identify and resolve differences between client's reconciliation and cutoff statement from bank. c Show audit procedures followed on workpapers. d Prepare adjusting journal entry if appropriate. e Clear any review notes with supervisor.

A behavioral objective enables both the person performing the task and the person evaluating the results to know when the task is being accomplished acceptably. The performer benefits from the self-evaluation aspects of instant feedback which reinforces desirable behavior and provides a basis for correcting less than desirable results. The evaluator benefits from receiving confirmation of accurate task and result specification. A behavioral objective thus offers a valuable communications link between the performer and the evaluator.

Use of Behavioral Objectives by Managements

Odiorne (7) made the case for the use of (behavioral) objectives to measure on-the-job performance in a profit-oriented organization (such as a public accounting firm):

Most good work in management aims at accomplishing some specific end--achieving a particular goal, solving a particular problem, or reaching some fixed terminal point. The definition of these objectives for the whole organization, for all its subordinate organizations, and for

the individuals in them is the logical starting place for management improvement because:

You can't assess results without some prior expectations against which to measure them.

People can't perform with maximum effectiveness if they don't know what goals the organization is seeking (and why), or how well they are doing in relation to those goals (p. 60).

Odiorne's approach assumed the supervisor's authority to specify (within limits) both the tasks and the associated performance criteria for subordinates. Odiorne (8) also suggested specific application of management by objectives to the public accounting profession:

A major need of small professional firms or offices, in times of stress and change especially, is that all persons in the organization (1) be crystal clear on what is expected of them, what resources and help are available from above and (2) be given the freedom to take action assured that they are not out of touch with their bosses, that they know how well they are doing their work while they are doing it and that the rewards be for accomplishment and not something else (p. 36).

Use of Behavioral Objectives by Educators

Mager (5) made the case for the use of (behavioral) objectives to measure successful classroom learning in an academic program (such as an accounting curriculum):

1. A statement of instructional objectives is a collection of words or symbols describing one of your educational intents.
2. An objective will communicate your intent to the degree you have described what the learner will be doing when demonstrating his achievement and how you will know when he is doing it.
3. To describe terminal behavior (what the learner will be doing):
 - a. Identify and name the over-all behavior act.
 - b. Define the important conditions under which the behavior is to occur (givens or restrictions, or both).
 - c. Define the criterion of acceptable performance (p. 53).

Mager's approach assumed the instructor's authority to specify (within limits) both the material to be studied and the associated performance criteria (usually examinations) for students. Williams and Guy (14) suggested application of behavioral objectives to accounting education:

Accounting education, like other disciplines, has witnessed in recent years increased attention to curriculum integration and accountability. Accounting educators are increasingly being called upon to relate their courses to a 'total program' and to assess in new ways the effectiveness of their efforts. One vehicle widely applied in other disciplines for assessing the effectiveness of instruction has been the development of behavioral objectives. . . . Stating objectives which focus on the subject matter, the teaching process, or on the learning process prevents determining whether or not the intended learning outcomes have been achieved by the student. Until objectives are expressed as observable, overt behavior on the part of the student, one can never know whether or not the desired level of learning has been achieved. Moreover, the objectives of the learning situation are sometimes so vague that the student fails to learn primarily because he does not know what to learn (p. 221).

Learning activities in a formal educational setting should be designed to form an integrative educational experience. Each accounting instructor should seek to relate the specific courses he teaches to the total accounting program which in turn should be interfaced with the total program in business (p. 222).

There are many advantages to formulating and stating explicit behavioral objectives that are based on observable performance. . . . Behavioral objectives are currently receiving much attention in other disciplines and appear to have significant potential for accounting education (p. 230).

Use of Behavioral Objectives to Link

Managements and Educators

The example of a behavioral objective shown on page 11 meets both Odiorne's criteria for measuring on-the-job performance and Mager's criteria for measuring successful classroom learning.

Accordingly, that particular behavioral objective could serve either a supervisor in public accounting to measure on-the-job performance of a staff auditor, or an instructor in accounting to measure classroom performance of a student. The example shows only one of many behavioral objectives which have potential usefulness in linking accounting practice and academic preparation.

In actual practice the variety of sets of behavioral objectives may approach the number of supervisor-subordinate combinations because of the differing circumstances in which each pair operates. In academe the variety of sets of behavioral objectives may approach the number of instructor-class combinations because of differing instructors' perceptions and students' abilities. A single set of behavioral objectives to which both practitioners and academicians agree seems not only impossible, but also--given the variations involved--not even desirable. However, the potential multiplicity of behavioral objectives does not negate their linking value.

A university's department of accounting could benefit from having a composite list of behavioral objectives which potential supervisors of its graduates would use to evaluate the graduates' on-the-job performance. As a minimum, the data would provide a basis for specific practitioner-academician discussions. More likely, the information would furnish additional input to faculty members for making decisions about individual course content and the overall curriculum. Some of the on-the-job behavioral objectives probably would relate to specific courses directly, while others would relate to specific courses only indirectly, or perhaps not at all. Certain behavioral objectives may raise questions in the minds of faculty reviewers. For example, one

behavioral objective might cause an instructor to comment, "Our students certainly don't get anything about this in our courses. I wonder where they're going to learn it?" The reviewers may decide to pursue the matter or may let it pass. In either event, on-the-job behavioral objectives would have provided a communications link between public accounting practitioners and academicians.

Summary

Behavioral objectives can be thought of as having roots in two bodies of knowledge: behavioral science and the management by objectives portion of management theory. Behavioral objectives deal with what is to be done (a task), and the indicators by which satisfactory results may be judged (the associated performance criteria). Odiorne (7) made the case for the use of (behavioral) objectives to measure on-the-job performance in a profit-oriented organization (such as a public accounting firm). Mager (5) made the case for the use of (behavioral) objectives to measure successful classroom learning in an academic program (such as a university accounting curriculum). The example of a behavioral objective (page 11) meets both Odiorne's and Mager's criteria and could serve either a supervisor in public accounting or an instructor in accounting. Thus, the possibility exists of linking practitioners and academicians through common behavioral objectives. Behavioral objectives vary considerably with both supervisor-subordinate combinations and instructor-student combinations. Even though practitioners and academicians may not completely agree on one

uniform set of behavioral objectives, a university accounting department could benefit from having a composite list of behavioral objectives which potential supervisors of its graduates would use to evaluate the graduates' on-the-job performance.

CHAPTER III

RESEARCH QUESTIONS, DEFINITIONS AND METHODOLOGY

Overview

The first part of Chapter III specifies the two research questions addressed in the study, explains briefly how the investigation proceeded to answer the questions and defines the terms and expressions which had special meaning. Most of Chapter III deals with the study's methodology, including a discussion of environment selection. Figure 1 shows the eight major phases of the study and the remainder of the chapter presents details about the methodology used in each phase. The first four phases related to the development of behavioral objectives to describe the role of a staff auditor from data provided by participating employers. The second four phases dealt with the Oklahoma State University (OSU) accounting faculty members' assessments of courses relative to the behavioral objectives, and the use of the assessments to evaluate OSU's accounting curriculum.

Research Questions

The study investigated the usefulness of behavioral objectives as a communications link between public accounting practitioners and academicians by addressing two research questions.

The first research question was:

What behavioral objectives describe the occupational role to be assumed by graduates of major academic accounting programs during their initial employment as staff auditors in a public accounting firm?

The study developed behavioral objectives to describe the on-the-job requirements faced by graduates of the OSU accounting curriculum who accepted employment as staff auditors in Oklahoma offices of major on-campus recruiters. A series of in-depth interviews with selected potential supervisors and managers of the graduates provided information from which to develop behavioral objectives. The remaining potential supervisors reviewed a composite list of the behavioral objectives and made necessary additions so that elements of the revised composite list described on-the-job requirements faced by staff auditors in the various supervisors' particular work groups.

The second research question was:

How well does the current Oklahoma State University accounting curriculum prepare its graduates to assume that role?

Faculty members in the Accounting Department at OSU received a copy of the revised composite list of behavioral objectives developed in cooperation with potential on-the-job supervisors and managers of (some of) their graduates. The faculty members assessed accounting courses with which they were well-acquainted and therefore qualified to evaluate for the purposes of the study. They indicated on questionnaires the extent to which courses related to the behavioral objectives from public accounting practice. At least one faculty member assessed each regularly-presented accounting course. The sum of the assessments of the accounting courses comprising typical OSU BS and

MS accounting degree programs showed the extent of behavioral objective coverage in the two typical degree programs. This analysis offered an opportunity to examine the amount of preparation provided to BS and MS accounting graduates in terms of their prospective roles as staff auditors.

The study data and subsequent analysis furnished a basis for drawing conclusions and making recommendations. The development of answers to the two research questions--using the technique of behavioral objectives--demonstrated the potential usefulness of behavioral objectives as a communications link between public accounting practitioners and academicians.

Definitions

The definitions of terms and expressions which had special meaning in the study follow in alphabetical order:

Able to perform (when used to relate academic course objectives and course content to behavioral objectives from accounting practice): faculty member believes that students who successfully complete the specific academic course under consideration, and as a result of that specific academic course, should be able to accomplish the task according to the associated performance criteria specified in the related behavioral objective without additional formal instruction, but not without review of course materials, nor without implementing instructions from the supervisor concerning approval procedures, format, style and other office ground rules.

Background only: same as "Able to perform" except that the student receives information which is only somewhat related to the behavioral objective and, therefore, probably could not accomplish the task according to the associated performance criteria without significant on-the-job training, self-study or additional formal, academic-type instruction.

Behavioral objective: an indication of an on-the-job performance requirement which contains a task statement (what

is to be done) and the associated performance criteria (indicators of acceptable performance). A group of behavioral objectives may comprise a position (job) description.

Behavioral objective number: the numerical designation, arbitrarily assigned and without significance, which identifies a specific behavioral objective.

BS program: a typical Oklahoma State University academic program which leads to a Bachelor of Science degree with a major in accounting and includes the 10 accounting courses listed in Table V, page 40.

Coordinating partner: an Oklahoma partner of a participating employer who participates in the study by serving as the focal point for contacts with that participating employer.

Faculty member (when used in specific connection with the study): a member of the Department of Accounting faculty at Oklahoma State University who participates in the study.

Manager: a professional employee in an Oklahoma office of a participating employer who is senior to category A and category B supervisors but who is junior to partners, and who participates in Phases II and III of the study. Participation requires an estimated six hours.

MS program: a typical Oklahoma State University academic program which leads to a Master of Science degree with a major in accounting and includes the 10 BS program accounting courses plus five additional graduate-level accounting courses, all listed in Table V, page 40.

Participating employer: a public accounting firm which has recruited on the Oklahoma State University campus during each of the most recent three academic years, which has employed at least three accounting majors from Oklahoma State University during those three years for assignment to Oklahoma offices and which participates in the study.

Reference material: supplementary information about a behavioral objective which is not part of a task statement or the associated performance criteria.

Regularly-presented courses (when used in connection with accounting courses at Oklahoma State University): undergraduate-level and graduate-level accounting courses available to accounting majors and presented at least once per year, excluding 5000-level research report, small seminar and thesis courses and excluding all 6000-level doctoral courses.

Staff auditor: a professional employee in an Oklahoma office of a participating employer who performs work broadly described as auditing and who does not have significant supervisory authority.

Students' needs: knowledge and skills required to perform behavioral objectives.

Supervisor, category A: a professional employee in an Oklahoma office of a participating employer who may supervise directly the professional work of a staff auditor, and who is selected to participate in Phases II and III of the study. Participation requires an estimated 12 hours.

Supervisor, category B: same as "Supervisor, category A" except participates only in Phase III of the study. Participation requires an estimated two hours.

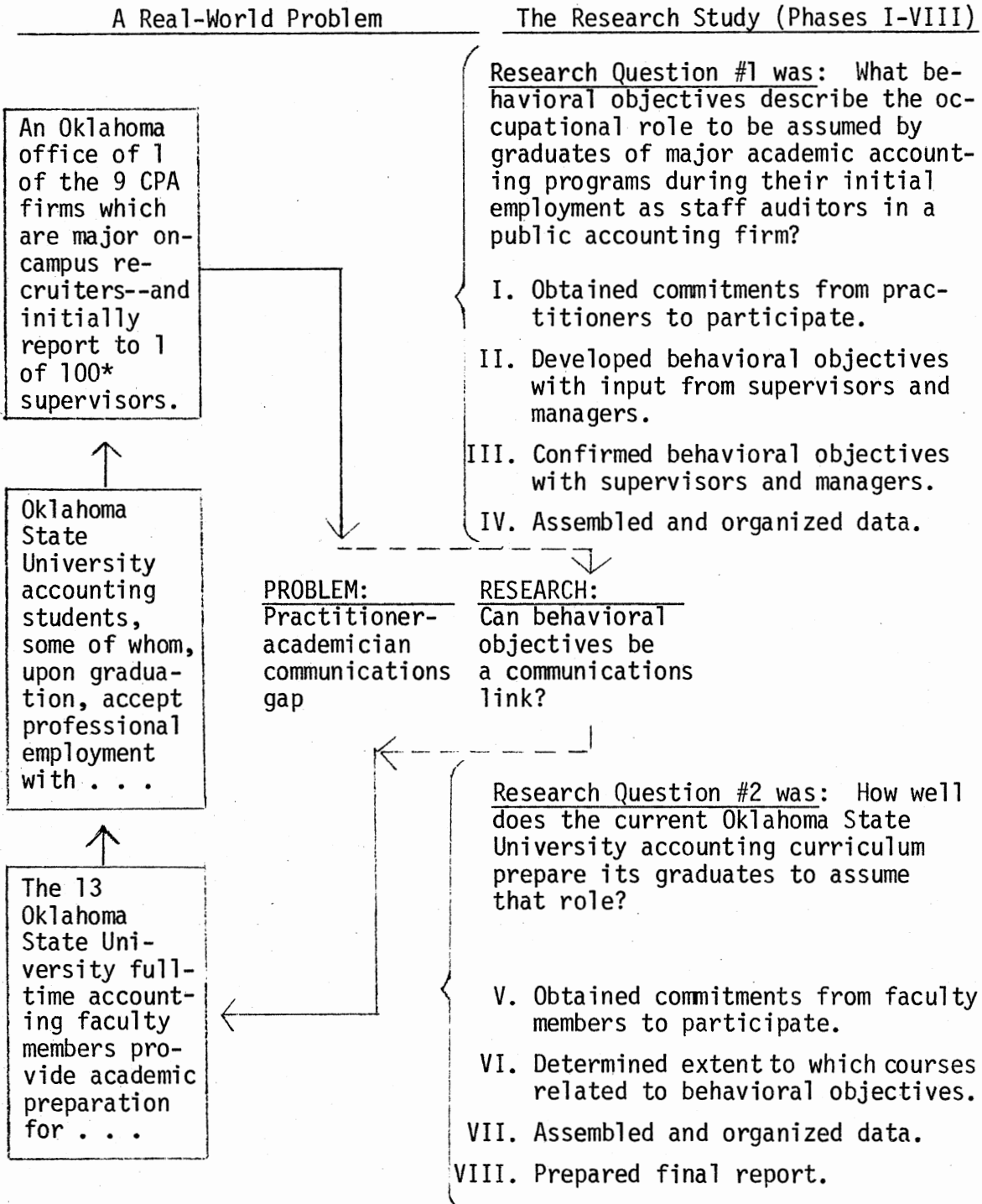
Methodology

Environment

The research questions sought to determine if behavioral objectives could provide a useful communications link between practitioners of public accounting and academicians who prepare students for that profession. The study investigated those questions in a real-world environment that included both public accounting practitioners who employed recent college graduates as staff auditors and accounting faculty members who instructed those individuals during their academic preparation. Many such environments existed and the study considered several alternatives in which to conduct the investigation. An appropriate environment needed to possess sufficient size and variety to yield meaningful results, and yet have logical, natural limits to permit a manageable study. Such an environment characterized the situation at Oklahoma State University.

OSU regularly hosted, on campus, recruiters from public accounting firms who wanted to interview prospective accounting graduates for professional employment on auditing staffs. Most of the recruiters employed graduates for Oklahoma offices, but firms' professional personnel requirements, coupled with the geographic preferences of graduates, resulted in some non-Oklahoma placements. Firms assigned a newly-employed graduate to a position as staff auditor reporting to a group supervisor. During the first year or two, the new staff auditor worked in several different groups and for several different supervisors. While preparing academically for such a professional position, the OSU accounting student received instruction from many of the 13 full-time members of the University's accounting faculty. These faculty members reflected influences from different universities and previous personal employment experiences. The professors not only maintained personal contacts with public accounting practitioners, but also had achieved national recognition in both professional and academic domains.

The OSU environment possessed sufficient size and variety to yield meaningful results in the study. At the same time, by following the natural limits of (a) firms which recruited regularly on campus and employed a number of graduates for Oklahoma offices and (b) members of the University's accounting faculty who had instructed those graduates, an environment of practitioners and academicians emerged which permitted a manageable study. The study consisted of eight distinct phases (designated I through VIII), diagrammed in Figure 1 and described in the remainder of this chapter.



*Estimated by partners-in-charge of offices of participating employers.

Figure 1. Diagram of the Study

Phase I. Obtained Commitments From
Practitioners to Participate

Identified Potential Participating Employers

Five of the "big eight" national public accounting firms had recruited on campus at OSU during each of the most recent three academic years. Each of the five firms had employed at least three of the University's accounting graduates per year during these years for assignment to an Oklahoma office. Accordingly, the definitional criteria of "participating employer" applied to these five firms. Each of the firms operated two offices in Oklahoma and, in total, employed approximately 90 supervisors to whom newly-hired OSU accounting graduates might report. The methodology arbitrarily designated four out of the 10 Oklahoma offices of the five firms as potential participating employers for both Phase II (interviews) and Phase III (questionnaires). The study design included the remaining six offices of the five firms in Phase III only.

The three remaining "big eight" national public accounting firms would have met the "participating employer" criteria, except that less than three of OSU's accounting graduates per year employed by each of these firms accepted initial assignment to an Oklahoma office. This situation resulted from these firms' having only one office each in Oklahoma, that office's being relatively small and each firm's having attractive assignments in surrounding states. However, the study viewed these three firms as participating employers because they each recruited actively on campus and offered employment opportunities to an important number of the University's accounting graduates.

The methodology also included one local public accounting firm that recently had become an active on-campus recruiter, had employed OSU accounting graduates and had plans for continued growth. The three "big eight" national firms and the one local firm employed a total of approximately 10 supervisors to whom newly-hired OSU accounting graduates might report. The study design included the offices of these four firms as potential participating employers in Phase III only. The inclusion of these four additional firms did not adversely affect the data and did provide additional input.

As a result, nine firms comprised the list of potential participating employers. Each of the "big eight" national public accounting firms and one major local firm made up the group. Most of the data concerning graduates' employment decisions came from accounting department faculty members.

Obtained Commitments as Participating Employers

An accounting department faculty member wrote to the 14 partners-in-charge of offices of potential participating employers and briefly described the study. A subsequent contact with each office by the researcher followed up the letter.

Meetings took place with the partners-in-charge of the four offices which the methodology had selected to participate in both Phase II and Phase III. Each discussion included an explanation of the study and an estimate of the time required from the office's professional personnel if the partner-in-charge agreed to participate. Most of the partners-in-charge requested study data coding to prevent a

specific item's association with a particular office or firm. This precaution avoided possible data distortion from participants' efforts to maintain a non-controversial image. Each partner-in-charge committed his office to participate, as shown in Table I. During the meetings, the practitioners volunteered considerable information about their expectations of staff auditors. Notes made in these discussions added to study data.

TABLE I
LIST OF PARTICIPATING EMPLOYERS AND THEIR
OFFICES SELECTED TO PARTICIPATE IN
PHASE II AND PHASE III OF THE
STUDY

Participating Employers	Offices Selected to Participate in Phase II (Interviews)	Offices Selected to Participate in Phase III (Questionnaires)
Arthur Andersen & Co.	Tulsa	Oklahoma City, Tulsa
Arthur Young & Co.	Tulsa	Oklahoma City, Tulsa
Coopers & Lybrand		Oklahoma City, Tulsa
Deloitte Haskins & Sells	Tulsa	Oklahoma City, Tulsa
Ernst & Ernst		Oklahoma City
Moak, Hunsaker & Rouse		Oklahoma City
Peat, Marwick, Mitchell & Co.	Tulsa	Oklahoma City, Tulsa
Price Waterhouse & Co.		Oklahoma City
Touche-Ross & Co.		Tulsa

Meetings also took place with the partners-in-charge of the 10 offices which the methodology had selected to participate in Phase III only. Each discussion included an explanation of the study, a commitment to maintain the confidentiality of the specific source of all study data and an estimate of the time required from the office's professional personnel if the partner-in-charge agreed to participate. Each partner-in-charge committed his office to participate, as shown in Table I. Several of the practitioners volunteered information about their expectations of staff auditors and as before, notes made in the discussions added to study data.

Phase II. Developed Behavioral Objectives

With Input From Supervisors and Managers

Identified Supervisors and Managers to Participate in Phase II

The study design planned in-depth interviews with practitioners to provide input from which to develop behavioral objectives to describe the role of a staff auditor. The interviews occurred in two rounds. Each round of interviews involved eight practitioners. Round One interviews dealt with eight category A supervisors, two from each of the four offices which participated in Phase II. Round Two interviews dealt with eight managers, two from each of the four offices which participated in Phase II. Table II shows the plan for Phase II (and Phase III) participants to contribute to the study.

Partners-in-charge of offices which participated in Phase II (or their designees, coordinating partners) selected the individual

category A supervisors and managers to participate, all of whom received information about the study before the first interview. The timing of the study minimized workload and vacation conflicts, although participants took time away from regular work assignments to contribute to the study.

TABLE II
 PLAN FOR PRACTITIONERS TO CONTRIBUTE TO
 THE STUDY BY TYPE OF CONTRIBUTION,
 NUMBER OF OFFICES REPRESENTED
 AND CLASSIFICATION OF
 PRACTITIONERS

Study Phase	Type of Contribution	Number of Offices Represented	Classification of Practitioners	Planned Number of Participants
II	In-depth interview	4	Category A supervisors	8
		4	Managers	8
				16
III	Questionnaire completion	4*	Category A supervisors*	8**
		14	Category B supervisors	93
		4*	Managers*	8**
				93
			Planned total participants	109

*Same as Phase II.

**Excluded to avoid double-counting.

Conducted Round One of Interviews

Pattern. Round One of interviews consisted of three separate, private meetings (interviews) with each one of the eight participating category A supervisors, a total of 24 meetings. Each category A supervisor allowed two hours for each of the three interviews. The meetings took place in the participating employer's office and occurred at one-week intervals for three consecutive weeks. Following every interview, each category A supervisor received typewritten notes documenting the discussion for review prior to the subsequent visit.

First Meeting. Each category A supervisor arrived at the first meeting with some information about the purpose of the interview and the nature of the study. The initial part of the discussion described the plan for obtaining the participant's input, assured the individual of the confidentiality of the source of all study data, outlined the phases of the study and answered questions. The methodology specified a nondirectional approach for the interviews. Each participant chose a different area of work in which to begin describing expectations of a staff auditor. One started by discussing a detailed technical auditing task; another, by talking about the desired relationship between a staff auditor and a client's clerical personnel, and so on. The nondirectional approach to these interviews seemed to elicit a maximum amount of data.

The documentation of the data contributed by each participant during the first meeting followed a modified behavioral objective format (so as not to appear too structured). Each participant received a copy of the material prepared from the first meeting on

the second day following the interview. Participants did not receive material from other participants' interviews. Previously, the category A supervisors had agreed to review the material, make additions and corrections and take the data to the second meeting.

Second Meeting. Only one or two category A supervisors arrived at the second meeting having done any significant written work on the material provided from the first meeting. However, the content of the second interviews did show that each of the participants had given serious thought to expectations concerning staff auditors. The second interviews produced substantial content, some expanding topics begun during the first interviews and the remainder introducing new topics. Most of the participants seemed to run out of material to contribute toward the end of the second meeting.

The study design specified the same procedure after the second meeting as after the first; i.e., providing written feedback to each participant.

Third Meeting. Relatively little new material surfaced as a result of the third meetings. By this point in the interviews, considerable overlap had occurred among the data provided by the different participants, and data collection appeared to have reached the point of diminishing returns. In the case of one of the eight category A supervisors, however, the third meeting proved the most productive. The individual brought a full page of written notes to the interview to supplement a topic discussed during the second meeting. During each of the third meetings, questions to each participant ensured

that the prepared notes up to that point represented as accurately as possible that particular category A supervisor's expectations of a staff auditor.

At the conclusion of the third interview, nearly all of the participants expressed a desire to see the material that the other seven individuals had contributed. This occurred when the eight category A supervisors participated in Phase III of the study.

Prepared Preliminary Composite List of
Behavioral Objectives

At this point, the study data existed in the form of eight separate sets of notes from interviews with the eight category A supervisors, and substantially retained the language and expressions of the contributors. The study design now required the development of behavioral objectives and their organization into a logical sequence without losing any data. The interview and written feedback process already had eliminated data judged irrelevant.

Sorting and rearrangement placed the data into behavioral objective format; i.e., a task statement and the associated performance criteria. Sixty-three behavioral objectives emerged from the data gathered thus far in the study. The behavioral objectives grouped logically into three categories: (1) 35 behavioral objectives dealing with technical auditing tasks, (2) 18 behavioral objectives dealing with interpersonal tasks and (3) 10 behavioral objectives dealing with professional development tasks. From the first category, 12 related to preparation for audit test work, 16 related to audit test

work and the remaining seven related to documentation of audit test work. Of the 18 in the second category, six related to actions involving client personnel, five related to actions involving firm personnel and the remaining seven related to actions not restricted to either client or firm personnel. The final 10 behavioral objectives did not divide into sub-groups. The number of behavioral objectives in each category and classification (within categories) appears in Table III.

TABLE III
NUMBER OF BEHAVIORAL OBJECTIVES FROM PUBLIC
ACCOUNTING PRACTICE IN EACH CATEGORY
AND CLASSIFICATION

Category	Classification	Number of Behavioral Objectives
Technical Tasks	Preparation for Audit Test Work	12
	Audit Test Work	16
	Documentation of Audit Test Work	<u>7</u>
		35
Interpersonal Tasks	Client Personnel	6
	Firm Personnel	5
	General	<u>7</u>
		18
Professional Development Tasks	(No classifications)	<u>10</u>
	Total	<u>63</u>

Some information from the interviews did not qualify for direct inclusion in the behavioral objectives; i.e., did not qualify as either task statements or associated performance criteria. Rather, the information supplemented the behavioral objectives by providing explanations, examples or other commentary. Believing that users of the study would value the supplementary material, the methodology retained and presented it as "reference material" in connection with each behavioral objective. The processing of the study data eliminated obvious duplication among the behavioral objectives, but intentionally did not eliminate or combine behavioral objectives with subtle degrees of overlap. At this point, the composite list of behavioral objectives received the designation "preliminary" indicating probable additions and modifications by the managers during Round Two of the interviews with practitioners. The preliminary composite list consisted of 63 different behavioral objectives describing the role of staff auditor.

Conducted Round Two of Interviews

Pattern. Before the interviews, each participating manager received a copy of the preliminary composite list of behavioral objectives developed from Round One interviews with the category A supervisors. Round Two of interviews consisted of a separate, private meeting (interview) with each of the eight participating managers, a total of eight meetings. Each manager allowed two hours for the meeting. The meetings took place in the participating employer's office. The study design planned additional meetings with the manager if necessary.

Meeting. Each of the Round Two (manager) participants had reviewed the preliminary composite list of behavioral objectives and accompanying reference material before the meeting. Most of the managers had prepared extensive written notes for use during the interview and consequently, the managers covered a considerable amount of material. No new behavioral objective tasks developed during the interviews with the managers, although the participants did add to the performance criteria of already-specified tasks and did add to the accompanying reference material. At the end of each meeting, the parties concluded that they did not require a second meeting.

Prepared Composite List of Behavioral Objectives

At this point the study data existed in the form of one preliminary composite list of behavioral objectives and accompanying reference material from Round One, plus additions and modifications to that list from each of the eight Round Two interviewees. Processing now combined all of the data into a single composite list of behavioral objectives and accompanying reference material, eliminating obvious duplication and dropping the "preliminary" designation. The composite list continued to consist of 63 behavioral objectives describing the role of a staff auditor.

Phase III. Confirmed Behavioral Objectives

With Supervisors and Managers

Identified Supervisors and Managers to

Participate in Phase III

The eight category A supervisors and the eight managers who had

participated in the interviews of Phase II also participated in Phase III (Table II). These individuals already had become quite familiar with the study and from that vantage point provided a unique resource for further meaningful input. Although the study valued additional information from these participants during Phase III, new data from them received the same treatment as data from category B supervisors.

The study design required that the composite list include sufficient behavioral objectives to describe adequately the position of staff auditor in any category A or category B supervisor's work group. During the Phase I discussions with the partners-in-charge of the 14 offices of the participating employers, each one had agreed to distribute the composite list of behavioral objectives to all category B supervisors in the office. The plan contemplated that a questionnaire would accompany the distribution to collect category B supervisors' comments and suggestions about the behavioral objectives. All of the partners-in-charge had agreed to request a response from each category B supervisor, although one had indicated reluctance to follow up on questionnaires not returned. Further discussions with the partners-in-charge (or designated coordinating partners) resulted in three decisions: (a) to include former category B supervisors who had received recent (within 60 days) promotions out of that classification but who could provide valuable input, (b) to exclude present category B supervisors who had received recent (within 60 days) promotions into that classification but who probably could not provide much input from the standpoint of a supervisor and (c) to exclude category B supervisors whose vacation coincided with the Phase III data collection period

(on average, less than one supervisor per office). Partners-in-charge and coordinating partners identified a total of 93 category B supervisors in the 14 offices to receive composite lists and questionnaires (Table II).

Distributed Composite List to Super-
visors and Managers

Each Phase III participant received the composite list of behavioral objectives and accompanying reference material with a one-page cover letter (questionnaire). The letter explained the purpose of the study, the sources of the material sent to the participant and described the Phase III participant's role in this manner:

You are asked to review the composite list, answer the following question and take action indicated in the paragraphs following the question.

Could I pick a combination of tasks from the composite list (and all or certain of the associated performance criteria for each of those tasks) which would adequately describe the position of staff auditor (as defined in the research study) in my present work group?

If "yes," please check the box below, "I made no changes or additions."

If "no," please add sufficient behavioral objectives, following the same format, until you can answer "yes." Also, please check the box below, "I did make some changes or additions. They are indicated on the pages I received (or on sheets attached)."

If you have questions, wish to discuss an item with the researcher or wish to arrange a personal visit, please telephone (number).

Collected Data

Phase III participants responded well to the questionnaire as

indicated by 100% return in over half the offices, shown in Table IV. The one office which did not follow up on the return of questionnaires achieved only a 45% response.

TABLE IV
NUMBER OF QUESTIONNAIRES DISTRIBUTED TO AND
RETURNED BY PHASE III PARTICIPANTS
ACCORDING TO OFFICE AND PARTICIPANT
CLASSIFICATION

Office	Number of Questionnaires		Per- cent Re- turned	Classifi- cation of Practi- tioner	Number of Questionnaires		Per- cent Re- turned
	Distrib- uted	Re- turned			Distrib- uted	Re- turned	
1	9	9	100	Category A supervisor	8	8	100
2	8	8	100				
3	6	6	100	Category B supervisor	93	73	78
4	4	4	100				
5	4	4	100	Manager	8	8	100
6	3	3	100				
7	3	3	100				
8	3	3	100				
9	16	14	88				
10	8	7	88				
11	17	14	82				
12	3	2	67				
13	3	2	67				
14	<u>22</u>	<u>10</u>	<u>45</u>				
Totals	109	89	81*		<u>109</u>	<u>89</u>	<u>81*</u>

*Average.

Phase IV. Assembled and Organized Data

The input from Phase III participants, minus obvious duplication of data, became part of the behavioral objectives or the accompanying reference material, as appropriate. The Phase III participants did not develop any new behavioral objective tasks, although the participants did add to the performance criteria of already-specified tasks and did add to the accompanying reference material. The composite list of behavioral objectives received the designation "revised" at this point to indicate input from Phase III. The revised composite list continued to consist of 63 behavioral objectives and accompanying reference material and appears in Chapter IV, Results of the Study.

Phase IV of the study also included analysis of the data collected from the participating employers. The analysis divided into three analytical areas, A through C:

- A Similarities and differences among participating employers as indicated by the behavioral objectives.
- B The relationships among the behavioral objectives in terms of scope, importance and frequency of assignment.
- C Possible uses of the behavioral objectives.

These analytical areas concentrated on the behavioral objectives and considered their various aspects. Chapter V, which presents analysis of study data, considers each of these analytical areas in detail.

Phase V. Obtained Commitments From

Faculty Members to Participate

Each faculty member of the Accounting Department at OSU had received a written copy of the proposal underlying the study prior to

an oral presentation of the material. At that time and during the oral presentation, faculty members had become aware of the plan for them to participate in the assessment of accounting courses in relation to behavioral objectives from public accounting practice. When contacted near the time to implement Phase VI (faculty input), the instructors agreed to participate and made useful suggestions concerning the best way to obtain faculty contributions.

Phase VI. Determined Extent to Which Courses
Related to Behavioral Objectives

The study planned for the assessment of each regularly-presented accounting course in terms of the behavioral objectives from public accounting practice. Table V shows the 19 regularly-presented accounting courses assessed in the study. The faculty members who evaluated each accounting course comprised those individuals who were sufficiently well-acquainted with the course as presented at OSU to provide a meaningful evaluation. One or two instructors assessed each course, as shown in Table V.

Each participating faculty member received a cover letter, a questionnaire for recording the individual's assessment of a course and a copy of the revised composite list of behavioral objectives from practice. A copy of the first page of the questionnaire appears in the Appendix. Reference material, being strictly supplementary, did not accompany the revised composite list to faculty members to reduce the amount of material the assessors needed to review.

Assessment of a course consisted of a faculty member's considering the course in relation to each of the 63 behavioral objectives

separately. The faculty member who performed the assessment determined whether the course under consideration gave a student (successful in that course) the "ability to perform" the behavioral objective, "background only" about the behavioral objective or did not relate to the behavioral objective. This report defined "able to perform" and "background only" on page 19. The assessing faculty member had to exercise judgment and make interpretations in arriving at an evaluation.

TABLE V
LIST OF REGULARLY-PRESENTED ACCOUNTING COURSES
AT OSU SHOWING NUMBER OF FACULTY MEMBER
ASSESSMENTS AND COMPOSITION OF TYPICAL
BS AND MS PROGRAMS

Course Number	Course Description	Number of Faculty Member Assessments	Typical OSU BS Program	Typical OSU MS Program
2103	Principles of Accounting I	1	X	X
2203	Principles of Accounting II	1	X	X
3203	Budgetary Control and Cost Analysis	1	X	X
3303	Financial Accounting I	2	X	X
3403	Financial Accounting II	2	X	X
4003	Fundamentals of Federal Taxation	2	X	X
4203	Cost Determination and Control, and Special Topics	1	X	X
4303	Fiduciary and Institutional Accounting	1	X	X
4403	Accounting for Consolidations	2	X	X
4503	Auditing	2	X	X
4603	Accounting Information Systems	1		

TABLE V (Continued)

Course Number	Course Description	Number of Faculty Member Assessments	Typical OSU BS Program	Typical OSU MS Program
5003	Advanced Studies in Federal Taxation	1		X
5013	Seminar in Tax Research and Planning	1		X
5023	Selected Topics in Federal Taxation	1		
5203	Seminar in Contemporary Accounting Theory I	1		X
5303	Seminar in Contemporary Accounting Theory II	1		X
5403	Practicum in Professional Accounting	1		
5503	Advanced Auditing	1		X
5803	Seminar in Cost-Managerial Accounting	1		

Phase VII. Assembled and Organized Data

Each of the 13 faculty members who had agreed to participate in Phase VI completed and returned the questionnaire(s) pertaining to the course(s) assessed. The completed questionnaires on each of the 19 regularly-presented accounting courses provided data with which to determine each course's coverage of the behavioral objectives. The analysis of the faculty-provided data divided into two analytical areas, designated D and E:

- D Coverage of the behavioral objectives by a typical OSU BS program in accounting.

E Coverage of the behavioral objectives by a typical OSU MS program in accounting.

These two analytical areas dealt with the study's example of the use of the behavioral objectives by accounting faculty members as an additional tool for assessing courses. The detailed analysis appears in Chapter V.

Phase VIII. Prepared Final Report

The study design specified the preparation of a final report to include all relevant material. This chapter comprises part of that report.

Summary

This chapter presented the two research questions, the definitions used in the study and the methodology employed. The first research question asked for a description of the role of a staff auditor in public accounting firms, using behavioral objectives. Firms use staff auditor positions as entry-level assignments for university graduates. The first four (of eight) phases of the study involved developing the behavioral objectives with interview and questionnaire input from practitioners, and analyzing the data. The second research question asked about the extent of preparation of OSU accounting graduates to fill positions as staff auditors. The fifth through the seventh phases of the study provided answers to that question. Accounting faculty members assessed the behavioral objective coverage of their accounting courses. That information

permitted analysis of OSU's typical BS and MS accounting programs in terms of behavioral objective coverage. The eighth and last phase of the study dealt with preparation of the final report.

CHAPTER IV

RESULTS OF THE STUDY

Overview

This chapter presents study data only, with data analysis appearing in Chapter V. Chapter IV discusses the input from practitioners which made possible the development of the behavioral objectives to describe the role of a staff auditor in a public accounting firm. The presentation then focuses on the Oklahoma State University (OSU) accounting faculty's use of the behavioral objectives from practice to assess accounting courses. A table summarizes the relationships between the behavioral objectives and OSU accounting courses. The balance of the chapter presents detailed information about the behavioral objectives and their coverage by OSU accounting courses. All of the study data collected about a given behavioral objective appear together: (a) a task statement and the associated performance criteria; i.e., the behavioral objective, itself; (b) the extent to which individual accounting courses covered the behavioral objective and (c) reference material (to the extent collected).

Input From Practitioners

A total of 89 public accounting practitioners formally contributed to the study during Phases II and III and made possible the

development of the 63 behavioral objectives to describe the role of a staff auditor. Sixteen of the practitioners participated in Phase II, in-depth interviews (Table II). The same 16 individuals plus an additional 73 practitioners participated in Phase III by receiving and returning a questionnaire (Table IV). These 89 professionals represented 14 Oklahoma offices of nine different public accounting firms (Table I). In addition to the 89 practitioners formally contributing, 14 partners-in-charge of firm offices involved in the study, plus several other partners who served as coordinating partners, made meaningful contributions.

The 89 practitioners included the eight category A supervisors, each of whom gave as much professional time as necessary to provide complete input during the in-depth interviews of Phase II. The interviews with these eight category A supervisors produced all 63 of the behavioral objectives. During the general review of the composite list of behavioral objectives (Phase III), five of these eight category A supervisors returned questionnaires indicating no changes, as shown in Table VI. Of the three who proposed changes, the suggestions of two proved relevant. "Relevant" meant a change judged to be necessary for properly specifying a behavioral objective such as a change in a task statement or an addition to the associated performance criteria. "Relevant" did not include changes in vocabulary, reorganization of data or additions to reference material, even though the presentation of study data adopted some of these suggestions.

The 89 practitioners also included the eight managers, each of whom gave as much professional time as necessary to provide complete input during the in-depth interviews of Phase II. However, no new

behavioral objectives developed during interviews with the managers. During the general review of the composite list of behavioral objectives (Phase III), seven of these eight managers returned questionnaires indicating no changes. The suggestions of the one who indicated changes did not prove relevant (Table VI).

TABLE VI
NUMBER OF QUESTIONNAIRES DISTRIBUTED TO AND RETURNED BY PHASE III PARTICIPANTS ACCORDING TO PARTICIPANT CLASSIFICATION, AND THE NUMBER OF RETURNED QUESTIONNAIRES JUDGED "RELEVANT"*

Classification of Practitioner	Distributed	Returned	Returned With No Changes	Returned With Relevant Changes	Returned Without Relevant Changes
Category A supervisor	8	8	5	2	1
Category B supervisor	93	73	35	17	21
Manager	<u>8</u>	<u>8</u>	<u>7</u>	<u>0</u>	<u>1</u>
Totals	109	89	47	19	23

*Relevant: A change judged necessary to properly specify a behavioral objective.

Finally, the 89 practitioners included 73 category B supervisors who participated only in the general review of the composite list of behavioral objectives (Phase III). During that review, 93 category B

supervisors received questionnaires, but only 73 returned them. The study counted only the 73 category B supervisors who returned the questionnaires among the 89 formal contributors. Thirty-five of the category B supervisors who returned questionnaires did not propose any changes. Of the 38 who suggested changes, the recommendations of 17 proved relevant (Table VI) and the presentation of study data included them.

Input From OSU Accounting Faculty

Once the behavioral objectives had been developed with data from the practitioners, OSU Accounting Department faculty members used the behavioral objectives to assess regularly-presented accounting courses. Each instructor evaluated designated courses. Six faculty members assessed one course each; four, two courses; two, three courses and one faculty member assessed four courses. The evaluating faculty members gave each course one of three assessments in relation to each of the 63 behavioral objectives: (1) "able to perform," (2) "background only" or (3) "not related." Table VII summarizes the relationships between the behavioral objectives and the 19 regularly-presented OSU accounting courses, as determined by the faculty.

The Behavioral Objectives

Detailed information about each of the 63 behavioral objectives follows. All of the study data collected about a given behavioral objective appear together. The statement of each behavioral objective follows a format which emphasizes its two major components: a task

TABLE VII

SUMMARY OF RELATIONSHIPS BETWEEN THE BEHAVIORAL
OBJECTIVES AND OSU'S NINETEEN REGULARLY-
PRESENTED ACCOUNTING COURSES

Behavioral Objective Number and Short Title	Number of Courses*	
	Able to Perform	Back- ground Only
I. Technical Tasks - Preparation for Audit Test Work		
1 Understand client's business	1-2	13-14
2 Know impact of regulatory agencies	1	9-13
3 Assist to organize and collect files and supplies	0	4-5
4 Organize preliminary confirmation program	1-2	0-1
5 Assist to organize material to be provided by client personnel	0	5-6
6 Prepare for a specific audit assignment	1	2
7 Assist to prepare audit program for a major accounting area	3	1
8 Obtain specific work assignment	1	1-4
9 Update systems documentation and program for minor changes	3	3
10 Prepare systems documentation and audit program in area of major change or for new client	2	4
11 Assist to evaluate systems of internal control by major system	2-3	3-4
12 Assist to prepare audit test plan	1-2	1-2
II. Technical Tasks - Audit Test Work		
13 Organize work assignments	0-1	6-10
14 Perform detailed account balance and transaction testing	2	2-4
15 Recognize material items	3	7-8
16 Prepare trial balance	6-10	2-4
17 Prepare or obtain revenue and expenditure schedules by client's major categories	5	4-6
18 Gather relevant information from on-going operating systems	2	4-5
19 Reconstruct complex transactions	4-6	4-8
20 Maintain attitude of skepticism	6	7-10
21 Make calculations	8-10	5-6
22 Handle computer data	1	5-6
23 Handle statistics	1	4-5

TABLE VII (Continued)

Behavioral Objective Number and Short Title	Number of Courses*	
	Able to Perform	Back-ground Only
II. Technical Tasks - Audit Test Work (Cont.)		
24 Apply GAAP	2-5	5-9
25 Apply GAAS	2	2
26 Produce high quality work	5-8	8-13
27 Assume responsibility	4-6	5-8
28 Develop systematic approach to problem solving	9-12	5-8
III. Technical Tasks - Documentation of Audit Test Work		
29 Prepare workpapers	1-2	4-5
30 Demonstrate technical competence	7-8	6-9
31 Demonstrate analytical ability	7-8	9-11
32 Write effectively	5	10-12
33 Prepare adjusting journal entry	6-9	3-5
34 Prepare conclusions for major areas	1	3
35 Complete assignment	0-1	5-6
IV. Interpersonal Tasks - Client Personnel		
36 Work effectively with wide variety of clients	2	7-8
37 Deal effectively with all levels of client personnel	1	5
38 Maintain effective relationships with client managerial personnel	1	3
39 Maintain effective relationships with client clerical personnel	1	5
40 Handle client questions	3-5	5-8
41 Develop techniques to handle conflict	1	5
V. Interpersonal Tasks - Firm Personnel		
42 Relate effectively to firm's management	1	5-6
43 Relate effectively to your Senior	1	9
44 Relate effectively to other firm staff personnel	0	8-9
45 Assist Senior to supervise others	1	3
46 Accept constructive criticism	3-4	10-12
VI. Interpersonal Tasks - General		
47 Relate effectively to non-firm and non-client individuals	0	5-7
48 Deal effectively with changing interpersonal situations	0	6-7

TABLE VII (Continued)

Behavioral Objective Number and Short Title	Number of Courses*	
	Able to Perform	Back-ground Only
VI. Interpersonal Tasks - General (Cont.)		
49 Maintain professional demeanor	2-3	9-11
50 Maintain professional attitude	2-3	11-13
51 Communicate effectively orally	5	13-14
52 Develop effective question-asking technique	2-3	11-14
53 Work effectively under time pressure	4-6	10-13
VII. Professional Development Tasks		
54 Make on-the-job performance consistent with goals	2-3	4-7
55 Plan for your personal development	0-1	6-8
56 Keep up-to-date with professional literature	5-7	7-10
57 Use firm-provided reference materials	2-4	5-7
58 Take advantage of in-firm training	2-4	4-5
59 Ask for assistance when you need it	6-10	4-8
60 Develop self-confidence as an auditor	2-3	2-3
61 Be active in professional organizations	0-1	8-11
62 Maintain a professional appearance	3-4	7-8
63 Develop a business sense	2	13-14

*Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

statement (what is to be done), and the associated performance criteria (indicators by which satisfactory results may be judged). Course assessments show the extent to which individual OSU accounting courses related to the behavioral objective. When two faculty members assessed a course differently in terms of the behavioral objective, the notation "1/2"--one of two--precedes the course number. Reference material

presents (to the extent collected) supplementary information about the behavioral objective, not included as part of a task statement or the associated performance criteria.

I. Technical Tasks - Preparation for

Audit Test Work

Behavioral Objective #1.

<u>Task</u>	<u>Performance Criteria</u>
Understand the client and the client's business.	<ul style="list-style-type: none"> a The jargon and special terminology of the client's business and industry are not misused nor misunderstood. b An understanding of the common business practices of the client's business and industry is demonstrated in conversations and in workpapers. c Any differences between the client's actual operations and the client's/ firm's documentation is corrected. d Knowing what you do about the audit, if you were the client, you would feel that you had received the maximum amount of benefit possible.

Course Assessments:

Able to perform: 1-2 courses (1/2 3303, 4603).
 Background only: 13-14 courses (2103, 2203, 3203, 1/2 3403, 4003, 4203, 4303, 4503, 5003, 5013, 5303, 5403, 5503, 5803).

Reference Material:

"Need to stress service to the client. Continually be alert to areas for improvement in the client's business. Be sure to note areas for improvement in next year's audit." (from a Senior)

"Improvement in client's internal control procedures helps him by lessening chance of fraud." (from a Senior)

"Understand the client's business and industry practices, such as:

- (1) Payroll and employee benefit matters.
 - (a) Overtime premium, shift premium, exempt/non-exempt status.

Behavioral Objective #1 (Cont.).

Reference Material:

- (b) Common withholdings (FIT, SIT), including mechanics of remitting the amounts withheld.
- (c) Regulatory environment surrounding payroll and employee benefit plans.
- (d) IRS requirements concerning travel and entertainment expenses.
- (2) Common credit policies, typical payment terms and how receivables are controlled.
- (3) Typical cash management techniques and tools.
 - (a) Cash flow projections.
 - (b) Short term financing arrangements:
 - lines of credit.
 - receivable factoring.
 - commercial paper.
 - (c) Short term investments:
 - commercial paper.
 - government obligations (Treasury notes, bills, bonds).
- (4) Typical terms present in debt agreements that affect accounting and auditing.
 - (a) Negative covenants and effect of default.
 - (b) Requirements for audited financial statements.
 - (c) Special reports, such as compliance letters.
- (5) How insurance works and typical types of coverage.
- (6) Common forms of long term financing.
 - (a) Mortgage notes.
 - (b) Various forms of financing leases.
 - (c) Industrial development bonds.
- (7) Types of lease agreements and terms related to them."

(from two Seniors)

"Gather data about the client from your Senior, your firm's permanent files and current newspaper/magazine articles about the client's business and industry." (from a Senior)

"Develop a broad business background for successfully dealing with a variety of clients. A good way to do this in school is to read The Wall Street Journal regularly (your professional associates will be doing so) and one of the better business periodicals such as Business Week, Forbes or The Harvard Business Review." (from a Senior)

"Keep up informal contacts with appropriate client personnel during the engagement and periodically during the year. Be aware of the total range of services your firm offers so you can recognize problems which have further engagement potential." (from a Senior)

"'Client's business' should include not only his operating cycle but also his customers and the industries with which he has dealings." (from a Senior)

Behavioral Objective #1 (Cont.).

Reference Material:

"Develop the ability to establish favorable rapport with appropriate client personnel and to participate in meaningful business discussions with them regarding accounting and financial matters concerning their responsibilities and the client's business." (from a Partner)

Behavioral Objective #2.

<u>Task</u>	<u>Performance Criteria</u>
Know the impact of regulatory agencies on the client.	<ul style="list-style-type: none"> a Conversations and workpapers reflect an understanding of (1) the purpose of the agency's regulations and (2) the differences between applicable regulatory agency accounting procedures and GAAP. b Recommendations to client are consistent with applicable regulatory agency accounting procedures.

Course Assessments:

Able to perform: 1 course (4603).
 Background only: 9-13 courses (2103, 2203, 3203, 3303, 1/2 3403, 1/2 4003, 4203, 4303, 1/2 4403, 1/2 4503, 5013, 5303, 5503).

Behavioral Objective #3.

<u>Task</u>	<u>Performance Criteria</u>
Assist Senior to organize and collect files and supplies needed for the audit.	<ul style="list-style-type: none"> a Everything that is needed is packed and taken to the client's place of business. b Understand why different items are used in order to be able to repeat the process with little or no supervision. c Audit is not delayed because of missing files or lack of supplies.

Course Assessments:

Able to perform: 0 course.
 Background only: 4-5 courses (2103, 2203, 1/2 4503, 5303, 5503).

Behavioral Objective #4.

<u>Task</u>	<u>Performance Criteria</u>
Organize and conduct preliminary confirmation program.	<ul style="list-style-type: none"> a Program is reviewed with Senior and he approves scope. b Proper items requiring confirmation are identified and included. c Effective control is established over confirmations. d Replies are organized and reconciled with items mailed. e Follow-up occurs for items not returned. f Results of confirmation program are documented.

Course Assessments:

Able to perform: 1-2 courses (1/2 4503, 5503).

Background only: 0-1 course (1/2 4503).

Behavioral Objective #5.

<u>Task</u>	<u>Performance Criteria</u>
Assist Senior to organize materials to be provided by client personnel.	<ul style="list-style-type: none"> a Items client is to provide are identified and due dates are established. b Appropriate client personnel are contacted. c Materials missing, or improperly prepared, receive timely follow-up.

Course Assessments:

Able to perform: 0 course.

Background only: 5-6 courses (1/2 4003, 4503, 4603, 5003, 5023, 5503).

Behavioral Objective #6.

<u>Task</u>	<u>Performance Criteria</u>
Prepare for a specific audit assignment.	<ul style="list-style-type: none"> a Questions you ask reflect prior review of available materials such as (1) prior year's workpapers, audit program and audit report, (2) this year's general audit plan and special audit program for area in which you

Behavioral Objective #6 (Cont.).Performance Criteria

will be working and (3) participation in planning activities such as (A) plant tours and (B) firm's planning meetings.

b Progress on audit assignments is not delayed because of inadequate preparation (which could be reasonably expected).

Course Assessments:

Able to perform: 1 course (4603).

Background only: 2 courses (4503, 5503).

Reference Material:

"Prepare for assignments by meeting key client personnel. Learn about the information flow in a client organization. Understand the operation of the client's Controller's and Treasurer's Offices and specific techniques used by the client such as cash management system, compensation practices, methods of handling receivables and payables and how computer operations affect the client's activities." (from a Senior)

"Read your audit's planning memo prepared by the Senior, Manager or Partner." (from a Senior)

"Review your specific audit program, including flow charts, all written memos, copies of client documentation and other related data." (from a Senior)

"Review your firm's policies in the audit area to which you're assigned. Review GAAP in difficult or controversial areas of the audit." (from a Senior)

"In some cases, time pressures are such that it will prevent as thorough a review as others have indicated is desirable." (from a Senior)

"Review client's interim financing agreements, internal control questionnaire and last year's management letter." (from a Senior)

"Discuss the individuals in the client's organization with whom you'll be dealing with others on the audit team or in the firm who have dealt with them before." (from a Senior)

Behavioral Objective #7.

<u>Task</u>	<u>Performance Criteria</u>
Assist Senior to prepare an audit program for a major accounting area.	<ul style="list-style-type: none"> a Detailed information about a specific client area you have studied is provided to the Senior in the form and at the time it is needed. b The audit implications of the strengths and weaknesses of the client's system of internal controls are reflected in the audit program.

Course Assessments:

Able to perform: 3 courses (4503, 4603, 5503).
 Background only: 1 course (5023).

Behavioral Objective #8.

<u>Task</u>	<u>Performance Criteria</u>
Obtain specific work assignment from Senior.	<ul style="list-style-type: none"> a Potential problem areas are identified. b All of your questions have been answered or resolved. c You can explain to others how your assignment fits into overall client audit.

Course Assessments:

Able to perform: 1 course (5503).
 Background only: 1-4 courses (1/2 3303, 1/2 3403, 1/2 4403, 4503).

Reference Material:

"Don't just duplicate prior year's work. Sometimes there are better ways of doing things. Be creative." (from a Senior)

"Last year's work isn't too meaningful. Each year's audit has got to stand on its own." (from a Senior)

"I want my staff auditors to check back with me if they have additional questions or if they run into difficulty." (from a Senior)

Behavioral Objective #9.

<u>Task</u>	<u>Performance Criteria</u>
Update systems documentation and program for minor changes.	<ul style="list-style-type: none"> a Changes are identified from studying last year's work, discussions with firm and client personnel and "walking" documents through client's system. b Flow charts and other documents are updated. c Revisions are filed following Senior's approval.

Course Assessments:

Able to perform: 3 courses (4503, 4603, 5503).
 Background only: 3 courses (3203, 4203, 4303).

Behavioral Objective #10.

<u>Task</u>	<u>Performance Criteria</u>
Prepare systems documentation and audit program in areas where there have been major changes with existing clients, or for significant areas of new clients.	<ul style="list-style-type: none"> a Background data is obtained from Senior. b Documentation and audit program follow Senior's directions and may include flow charts, identification of system's strengths and weaknesses as an aid in determining which controls to place reliance on and audit tests which compensate for system deficiencies.

Course Assessments:

Able to perform: 2 courses (4603, 5503).
 Background only: 4 courses (3203, 4203, 4303, 4503).

Behavioral Objective #11.

<u>Task</u>	<u>Performance Criteria</u>
Assist Senior to evaluate client's system of internal control by major system.	<ul style="list-style-type: none"> a Client's present system is analyzed, documented, flow charted and "walked through" with a system narrative. b Preliminary conclusion memo is prepared which rates the client's system.

Behavioral Objective #11 (Cont.).Performance Criteria

- c Compliance tests for system of internal control are developed.
- d Memo is prepared to client concerning system weaknesses and reviewed with client prior to issuance.

Course Assessments:

Able to perform: 2-3 courses (1/2 4503, 4603, 5503).
 Background only: 3-4 courses (3203, 1/2 3303, 4203, 4303).

Behavioral Objective #12.Task

Assist Senior to prepare audit test plan.

Performance Criteria

- a Discussion is held with Senior and agreement reached on internal control systems which will be relied upon.
- b Procedures are designed to test the systems, both strengths and weaknesses and transactions processed.
- c Internal control systems that are not to be relied upon are identified; procedures are designed to review the system consistent with its weaknesses.
- d Accounts and transactions not subject to internal controls are identified as are internal control systems subject to management override; substantive tests are designed to cover relevant transactions which may significantly affect financial position or results of operations.

Course Assessments:

Able to perform: 1-2 courses (1/2 4503, 5503).
 Background only: 1-2 courses (4303, 1/2 4503).

II. Technical Tasks - Audit Test Work

Behavioral Objective #13.

<u>Task</u>	<u>Performance Criteria</u>
Organize your work assignments.	a Client data relevant to your assignment is assembled. b You follow work priorities which Senior has approved. c Your work is planned, and integrated with other assignments to minimize waiting and "down" time.

Course Assessments:

Able to perform: 0-1 course (1/2 4503).
 Background only: 6-10 courses (3203, 1/2 3303, 1/2 3403, 4203, 1/2 4403, 1/2 4503, 4603, 5023, 5303, 5503).

Reference Material:

"This is the most important thing to learn." (from a Senior)

"Use a 'To Do' list. Organize your work within budget (time) constraints." (from a Senior)

Behavioral Objective #14.

<u>Task</u>	<u>Performance Criteria</u>
Perform detailed account balance and transaction testing: <u>Basic work:</u>	a The audit program and objectives are understood. b Instructions are followed exactly or, after Senior's concurrence, departures are explained in workpapers and documented. c All procedures called for in the audit program for your area are performed and documented. d Information and audit evidence are gathered. e Client problems which arise in connection with your assignment are identified, addressed and a disposition is recommended.

Behavioral Objective #14 (Cont.).

<u>Task</u>	<u>Performance Criteria</u>
	<ul style="list-style-type: none"> (1) Each is described and explained. (2) If possible, problem is resolved; explain resolution in workpapers. (3) Problems are reviewed with Senior for direction. (4) Problems are handled as they arise. <p>f Information given to Senior and included in workpapers is accurate, describes the whole situation and is not subsequently found to be inadequate or to have an omission.</p> <p>g Areas requiring additional work/information are identified and brought to the Senior's attention immediately.</p> <p>h Results of audit tests are evaluated in statistical terms, if appropriate.</p> <p>i A memo of results is prepared, to include: <ul style="list-style-type: none"> (1) Objectives/audit approach: from test plan. (2) Procedures followed: from audit program. (3) Results: from testing. (4) Conclusion: whether or not account is fairly stated, accounting principles are consistent with prior year and follow GAAP. </p>
<p><u>Document and resolve exceptions that arise:</u></p>	<ul style="list-style-type: none"> j Senior is alerted to exceptions as soon as they are identified. k Exception is documented in working papers. l After discussing with Senior, questions are researched, if necessary. m An adjusting journal entry is proposed if appropriate, using client's chart of accounts. n Memo is prepared explaining circumstances surrounding the exception and presenting basis for your recommendation. o Senior approves memo; make oral presentation to client personnel about exception if requested.

Behavioral Objective #14 (Cont.).

<u>Task</u>	<u>Performance Criteria</u>
Identify inefficiencies which may be subject for management letter:	p Audit program is reviewed for possible changes in light of exception.
	q Validity of proposed comment is reviewed with Senior.
	r Memo is prepared describing situation, proposed solution and benefits to client.

Course Assessments:

Able to perform: 2 courses (4503, 5503).

Background only: 2-4 courses (3203, 1/2 3303, 4203, 1/2 4403).

Reference Material:

"Recognize items of significance for consideration in next year's audit and document for inclusion in workpapers." (from a Senior)

"If at all possible, resolve problems with the individual in the client organization who is directly responsible for the work involved (versus reviewing with his superior)." (from a Senior)

"Firms differ on what should be in workpaper conclusion." (from a Senior)

"Time pressures may work against staff auditor participating in discussions with client, but he should try to be present." (from a Senior)

One Senior suggested details about performing account balance and transaction testing. His suggestions are presented here in the behavioral objective task/performance criteria format he used:

- | | |
|--|--|
| 1 Perform detailed test of year-end cash balance. | 1a Examine supporting documents (vouch).
b Test calculations.
c Check compliance with contract provisions.
d Verify outstanding balances (confirm). |
| 2 Perform detailed tests of cash receipts/disbursements. | 2a Examine supporting documents (vouch).
b Test calculations.
c Verify that the system is functioning as specified in the systems writeup. |

Behavioral Objective #14 (Cont.).

Reference Material:

- d Determine that proper cutoff was obtained.
- 3 Perform detailed tests of investments.
 - 3a Examine supporting documents (vouch).
 - b Test calculations.
 - c Check compliance with contract provisions.
 - d Verify outstanding balances (confirm).
 - e Test realization.
- 4 Prepare/obtain detailed schedule of accounts receivable.
 - 4a Select accounts to be confirmed.
 - b Review with Senior.
 - c Prepare and send confirmation requests.
 - d Follow up on receipt of returned confirmations.
 - e Clear exceptions.
 - f Examine other receivable balances (compare with prior year).
 - g Review allowance for doubtful accounts; tie write-off to income statement.
- 5 Prepare/obtain schedule of the year's activities in the property, plant and equipment account.
 - 5a Select transactions to be tested.
 - b Examine detailed supporting documents for transactions to be tested.
 - c Examine allowances for depreciation.
 - d Prepare tax workpapers (investment credit, gains and losses on sales).
 - e Tie depreciation expense to income statement.
- 6 Perform detailed test of prepaid items.
 - 6a Examine supporting documents (vouch).
 - b Test calculations.
 - c Verify outstanding balances (confirm) if appropriate.
 - d Compare with prior year for reasonableness.
 - e Tie amortization to income statement.
- 7 Prepare/obtain schedule of accounts payable.
 - 7a Select accounts to be confirmed.
 - b Review with Senior.
 - c Prepare and send confirmation requests.
 - d Follow up on receipt of returned confirmations.

Behavioral Objective #14 (Cont.).

Reference Material:

- | | |
|---|---|
| | 7e Clear exceptions. |
| | f Examine and test accrued payables (salaries, taxes, etc.). |
| | g Search for unrecorded liabilities. |
| 8 Prepare/obtain schedule of activity in notes payable account. | 8a Examine supporting documents (vouch). |
| | b Test calculations. |
| | c Check compliance with contract provisions. |
| | d Verify outstanding balances (confirm). |
| | e Examine calculations of related interest expense. |
| | f Prepare schedule of five-year maturities for disclosure purposes. |
| 9 Assist Senior to examine pension accounts, tax accrual accounts and lease agreements. | 9a Review client workpapers. |
| | b Examine documentation. |
| | c Test calculations. |
| | d Review with Senior. |

Behavioral Objective #15.

<u>Task</u>	<u>Performance Criteria</u>
Recognize material items.	a Dollar impact and relative risk of item under consideration is assessed.
	b Qualitative impact of item in question is assessed (e.g., classification, adequacy of wording in a footnote and departure from GAAP).
	c Materiality limits are reviewed with Senior.
	d Potentially material items are posted to an adjusting journal entry control schedule for Senior's review and disposition.
	e A control is developed for all passed adjusting journal entries.

Course Assessments:

- Able to perform: 3 courses (4303, 5303, 5503).
 Background only: 7-8 courses (3203, 3303, 3403, 4203, 1/2 4403, 4503, 4603, 5203).

Behavioral Objective #16.

<u>Task</u>	<u>Performance Criteria</u>
Prepare trial balance.	<ul style="list-style-type: none"> a Trial balance workpapers are prepared or obtained from client. b This year's account balances are compared with last year's account balances and/or activities in the accounts are analyzed in accordance with the audit program. c Assistance is provided Senior in explaining the fluctuations. d Balances are traced to general ledger.

Course Assessments:

Able to perform: 6-10 courses (2103, 2203, 3203, 1/2 3303, 1/2 3403, 4203, 4303, 1/2 4403, 1/2 4503, 5503).

Background only: 2-4 courses (1/2 3403, 1/2 4503, 4603, 5023).

Behavioral Objective #17.

<u>Task</u>	<u>Performance Criteria</u>
Prepare or obtain revenue and expenditure schedules by client's major categories.	<ul style="list-style-type: none"> a Schedules are reviewed and unusual items not covered in cash receipt and disbursement test work are identified. b Current year's numbers are compared with prior year's numbers. c Fluctuations are explained. d Areas identified as trouble spots or in need of more detailed tests as indicated by interim testing are vouched. e Detailed schedules are tied to lead schedules.

Course Assessments:

Able to perform: 5 courses (3203, 4203, 4303, 4503, 5503).

Background only: 4-6 courses (2103, 2203, 1/2 3303, 3403, 1/2 4403, 4603).

Behavioral Objective #18.

<u>Task</u>	<u>Performance Criteria</u>
Gather relevant information from an on-going client operating system.	<ul style="list-style-type: none"> a Documents are analyzed. b Workpapers demonstrate that you got the facts straight. c Assignments are completed in a reasonable time.

Course Assessments:

Able to perform: 2 courses (4503, 4603).

Background only: 4-5 courses (3203, 1/2 3403, 4203, 5303, 5503).

Reference Material:

"It helps to start with good preparation and a sufficient background." (from a Senior)

"You should develop an effective interviewing/questioning technique." (from a Senior)

Behavioral Objective #19.

<u>Task</u>	<u>Performance Criteria</u>
Reconstruct complex transactions beginning with very little data.	<ul style="list-style-type: none"> a Client upset, time overrun and personal frustration are minimized by: <ul style="list-style-type: none"> (1) Understanding precisely what you're looking for. (2) Perceiving when you're getting the run around. (3) Realizing when you've reached the end of the trail; check back with Senior. b Trails of information are identified and followed up. c Relationships between accounts are understood. d All data eventually fit together, explain the situation and are internally consistent (no conflicting explanations).

Course Assessments:

Able to perform: 4-6 courses (3203, 1/2 3303, 1/2 3403, 4203, 4603, 5023).

Background only: 4-8 courses (1/2 3303, 1/2 3403, 1/2 4003, 1/2 4403, 4503, 5203, 5303, 5503).

Behavioral Objective #19 (Cont.).

Reference Material:

"Very important." (from a Senior)

"Usually starts with a question from your Senior, 'Find out more about this.'" (from a Senior)

"You'll usually have to contact several different client personnel, each of whom only has part of the answer." (from a Senior)

"You have to know the substance of transactions, not just how the debits and credits work." (from a Senior)

Behavioral Objective #20.

<u>Task</u>	<u>Performance Criteria</u>
Maintain an attitude of skepticism; verify information.	<ul style="list-style-type: none"> a Information is not accepted at face value. b Unusual items are followed up to an appropriate disposition. c You assess whether or not the information makes sense, is logical and is consistent with facts you have already verified. d Clients' accounts are understood; most reliable sources of audit evidence are used to verify the information presented.

Course Assessments:

Able to perform: 6 courses (3203, 4203, 4503, 4603, 5023, 5503).

Background only: 7-10 courses (3303, 1/2 3403, 1/2 4003, 4303, 1/2 4403, 5013, 5203, 5303, 5403, 5803).

Reference Material:

"You need to understand what you're doing and why you're doing it so you'll know: (1) how client data system works, (2) how to follow the steps in the audit program, (3) what might go wrong and indicators of those items and (4) significance of documents you're examining-- what it does, why it's used, what makes it correct versus incorrect." (from a Senior)

Behavioral Objective #21.

<u>Task</u>	<u>Performance Criteria</u>
Make calculations.	<p>The following types of calculations are made accurately and efficiently when called for in the audit program or directed by your Senior:</p> <ol style="list-style-type: none"> (1) Types requiring use of 10-key adding machine or portable calculators. (2) Turnover ratios and accompanying analysis. (3) Use of in-house computer programs to make detailed calculations involving leases, earnings per share, etc. (4) Calculating present values and application of present value concepts. (5) Use and application of statistical techniques and interpretation of results. (6) Types involving interest, depreciation, amortization and accruals. (7) Application of formulae from regulatory agencies to client's business. (8) Testing of footings, extensions, pricing, aging, etc. for accuracy.

Course Assessments:

Able to perform: 8-10 courses (3203, 3303, 3403, 4203, 1/2 4403, 1/2 4503, 5023, 5203, 5303, 5503).

Background only: 5-6 courses (2103, 2203, 4303, 1/2 4503, 4603, 5803).

Behavioral Objective #22.

<u>Task</u>	<u>Performance Criteria</u>
Handle computer data.	<ol style="list-style-type: none"> a Client's computer activities are integrated with rest of his system in evaluating internal controls. b No misunderstandings result from use of computer terminology or jargon.

Behavioral Objective #22 (Cont.).Performance Criteria

- c Data flow from source documents to final documents is identified, including input controls, output controls, process controls and edits involved in the system.
- d Your firm's computer auditing specialists receive information from you in the form and at the time they need it for special phases of the audit.
- e Concepts of SAS #3 are applied to your work.

Course Assessments:

Able to perform: 1 course (4603).
 Background only: 5-6 courses (3203, 1/2 3303, 4203, 4503, 5023, 5503).

Reference Material:

Several Seniors, in commenting on this task, indicated that they would not expect this degree of proficiency in working with computers on the part of their staff auditors.

"You should understand computer programming function and logic."
 (from a Senior)

"Understand your firm's computer software capabilities, its implications for the audit and its cost/benefit ratio." (from a Senior)

"Be aware and alert to breakdowns in approval procedures which often occur in connection with computer operations." (from a Senior)

Behavioral Objective #23.Task

Handle statistics.

Performance Criteria

- a Sampling is understood and applied correctly (how it works, possible applications, limitations).
- b If firm provides company manual, it is followed and used for statistical applications.
- c Questions are discussed with firm personnel having special competence in this area.

Behavioral Objective #23 (Cont.).

Course Assessments:

Able to perform: 1 course (5503).

Background only: 4-5 courses (3203, 3303, 4203, 1/2 4403, 4503).

Behavioral Objective #24.

<u>Task</u>	<u>Performance Criteria</u>
Correctly apply generally accepted accounting principles (GAAP) to work.	<p>a Senior's questions about correct application of GAAP to client activities are promptly and accurately answered.</p> <p>b Any changes in application of GAAP from last year to this year are identified and reviewed with Senior.</p> <p>c Required disclosures are drafted, or client's draft of disclosures is reviewed.</p>

Course Assessments:

Able to perform: 2-5 courses (1/2 3303, 1/2 3403, 1/2 4503, 5303, 5503).

Background only: 5-9 courses (3203, 1/2 3303, 1/2 3403, 4203, 4303, 1/2 4403, 1/2 4503, 4603, 5203).

Reference Material:

"The situations a staff auditor will most likely encounter involve: (1) inventory pricing methods, (2) depreciation methods, (3) accounting for marketable securities, (4) decisions involving expensing versus capitalizing repair and maintenance items, (5) calculation of depletion, (6) proper handling of intangible drilling costs in oil and gas activities and (7) bank reconciliations." (from two Seniors)

Behavioral Objective #25.

<u>Task</u>	<u>Performance Criteria</u>
Correctly apply generally accepted auditing standards (GAAS) to work.	a Senior's questions about correct application of GAAS to client activities are promptly and accurately answered.

Behavioral Objective #25 (Cont.).Performance Criteria

- b Situations are identified which, if material, would cause issuance of other than an unqualified opinion; a memo is prepared to describe the situation and to recommend a resolution.

Course Assessments:

Able to perform: 2 courses (4503, 5503).
Background only: 2 courses (4303, 5023).

Reference Material:

Several Seniors, in commenting on this task, indicated that they would not expect a staff auditor to meet performance criteria "b."

Behavioral Objective #26.Task

Produce high quality work.

Performance Criteria

- a Quality is not sacrificed to meet time budgets; in case of projected time overrun, review with Senior as soon as possible.
b Established auditing procedures are not short-cut without first checking with Senior (e.g., do not deviate from specified statistical procedures, nor from exact steps in the audit program).
c Your professional work stands up under close review, including your own review of your own work.
d You are satisfied with your work and believe that you have reached sound conclusions before it is turned in.
e Conclusions are documented in your workpapers.
f Your work reflects self-pride.

Course Assessments:

Able to perform: 5-8 courses (1/2 3303, 1/2 4003, 4303, 1/2 4503, 4603, 5003, 5303, 5503).
Background only: 8-13 courses (2103, 2203, 3203, 1/2 3303, 1/2 3403, 1/2 4003, 4203, 1/2 4403, 1/2 4503, 5013, 5023, 5403, 5803).

Behavioral Objective #27.

<u>Task</u>	<u>Performance Criteria</u>
Assume total responsibility for the work assigned.	<ul style="list-style-type: none"> a Your work exceeds the minimum requirements; you do more than enough just to get by. b Your work meets your own high standards and critical evaluation. c Your Senior is available to provide help if you need it, but before asking for it, you <ul style="list-style-type: none"> (1) get relevant facts and organize them, (2) decide what you think should be done next and (3) develop a plan of action.

Course Assessments:

Able to perform: 4-6 courses (1/2 4003, 4303, 1/2 4503, 4603, 5003, 5503).

Background only: 5-8 courses (3203, 1/2 3403, 1/2 4003, 4203, 1/2 4503, 5013, 5023, 5403).

Reference Material:

"Very important!" (from a Senior)

Behavioral Objective #28.

<u>Task</u>	<u>Performance Criteria</u>
Develop and apply a systematic approach to problem solving.	<ul style="list-style-type: none"> a Your approach to solving a specific problem is planned. b Your plan is implemented, including making the necessary decisions. c Presentations to your Senior include well-organized data, alternative solutions and your recommended decision (tentative decision). d The action you and your Senior agree upon is followed. e Your attitude toward solving a problem remains positive; you stick with it. However, you don't needlessly spin your wheels, but develop a sense as to when to stop and ask for help.

Behavioral Objective #28 (Cont.).

Course Assessments:

- Able to perform: 9-12 courses (3203, 1/2 3303, 1/2 3403, 1/2 4003, 4203, 4303, 4603, 5003, 5013, 5023, 5503, 5803).
- Background only: 5-8 courses (2103, 2203, 1/2 3303, 1/2 4003, 1/2 4403, 4503, 5303, 5403).

III. Technical Tasks - Documentation ofAudit Test WorkBehavioral Objective #29.

<u>Task</u>	<u>Performance Criteria</u>
Prepare workpapers.	<ul style="list-style-type: none"> a Accounts are identified with narrative explanation if titles are not self-evident. b An understanding of client procedures is shown by describing any unusual client practices relative to the account, including all such practices with audit implications. c Procedures that were performed are indicated. d Footings, cross-referencing and indexing are complete and follow firm's practices. e Tick marks are all explained and legible. f Workpaper is integrated with other workpapers, client records and (if applicable) tied to the trial balance. g Information flows logically and clearly to a lead schedule (from detail to summary). h Nonessentials do not appear on workpapers. i Workpapers are complete when all steps in the audit program have been done and the audit work satisfies the objectives listed in the audit program.

Behavioral Objective #29 (Cont.).

Reference Material:

Performance Criteria

- j Workpapers reflect the staff auditor's understanding of the purpose of the workpaper being prepared and his conclusions regarding the work which he has performed.
- k Documentation conventions of the firm/office are followed.
- l Workpapers reflect application and knowledge of GAAP.
- m Workpapers reflect application and knowledge of applicable rules of regulatory agencies.
- n Notes, comments and memos are well-written (neat, complete, concise, accurate).
- o Thought, imagination and originality are shown in preparation of workpapers; they are not mechanically copied from prior audits.
- p The documentation is easily reviewed by other professionals on this or subsequent engagements; current year's workpapers stand on their own.
- q Weaknesses in client systems and procedures are pinpointed and discussed with Senior for their effect on the audit scope and for possible inclusion in the management letter.
- r Best possible audit evidence is obtained in preparing workpapers considering time, cost and benefits.
- s Issues and questions are resolved as they arise.
- t Workpapers are properly initialed and dated.
- u Suggestions for improved procedures in future audits are made.

Course Assessments:

Able to perform: 1-2 courses (1/2 4503, 5503).

Background only: 4-5 courses (3203, 4203, 4303, 1/2 4503, 5023).

Reference Material:

"Workpapers are a key indicator separating outstanding performers from average and poor performers." (from a Senior)

Behavioral Objective #30.

<u>Task</u>	<u>Performance Criteria</u>
Demonstrate technical competence.	<ul style="list-style-type: none"> a Your volume and types of mistakes are within reason as determined by your Senior on a particular assignment. b Areas in which you have limited knowledge are identified; you know where to find answers; issues are resolved by referring to reference materials or by discussing with Senior. c During continuing education courses, your homework is done; you contribute to class discussions. d Informal office discussions of accounting problems include you. e You seek the advice of others in complex matters; similarly, others seek your advice. f Peers recognize you as technically competent. g You ask the right questions in technical discussions. h You do not ask your Senior the same question twice, once you receive a correct and complete answer. i You research and find accurate answers to technical questions efficiently.

Course Assessments:

Able to perform: 7-8 courses (3203, 1/2 3303, 3403, 4203, 5003, 5023, 5203, 5303).

Background only: 6-9 courses (1/2 3303, 1/2 4003, 4303, 1/2 4403, 4503, 4603, 5013, 5403, 5503).

Behavioral Objective #31.

<u>Task</u>	<u>Performance Criteria</u>
Demonstrate analytical ability.	<ul style="list-style-type: none"> a Changes in data and major fluctuations are explained. b Following clearance with Senior, steps in audit program are altered to better fit client circumstances.

Behavioral Objective #31 (Cont.).Performance Criteria

- c Comments are developed for the management letter, explaining what problem exists, what could be done to correct it and how solution would benefit the client.
- d Suggestions to improve next year's audit are developed and accepted.
- e Several alternatives are developed before making a recommendation; recommendation clearly selects one of the alternatives and is decisive.

Course Assessments:

Able to perform: 7-8 courses (3203, 1/2 3403, 4203, 4603, 5003, 5023, 5203, 5303).

Background only: 9-11 courses (2103, 2203, 3303, 1/2 3403, 4003, 1/2 4403, 4503, 5013, 5403, 5503, 5803).

Behavioral Objective #32.Task

Write effectively (the final product of an audit appears in narrative form).

Performance Criteria

- a Writing is brief and direct.
- b Memos are organized, structured, orderly and have a logical flow.
- c Words are used correctly and spelled correctly.
- d Grammar and punctuation are correct.
- e Long, rambling sentences are avoided; fractured sentences are avoided.
- f Redundancy is avoided.
- g Conclusions should be consistent with test results and supported by workpapers; state conclusions specifically.
- h Writing is clear, unambiguous, concise, neat and legible.
- i Writing reflects writer's understanding of client's business and industry practices.
- j Reader understands what was intended, and knows what was really meant and done.

Behavioral Objective #32 (Cont.).Performance Criteria

- k Quality of writing reflects quality of rest of audit work for purposes of peer or governmental agency review.
- l What you write tells the whole story and makes sense.

Course Assessments:

Able to perform: 5 courses (4603, 5003, 5013, 5023, 5203).
 Background only: 10-12 courses (2103, 2203, 3203, 3303, 3403, 1/2 4003, 4203, 1/2 4403, 4503, 5303, 5503, 5803).

Reference Material:

"This is a key task and an indicator that separates the outstanding performer from an average or poor auditor." (from a Senior)

"Writing is one of the most widely used tools in an audit. The real need to express yourself in writing is one of the biggest surprises a new staff auditor encounters. This is a product of most accounting courses which emphasize pushing numbers and hardly mention writing in connection with accounting or auditing." (from a Senior)

Behavioral Objective #33.

<u>Task</u>	<u>Performance Criteria</u>
Prepare adjusting journal entry.	<ul style="list-style-type: none"> a Proper values for the entry are calculated. b Work is documented so that others can follow it, including references to underlying workpapers. c Entry is developed, discussed with Senior and posted to an adjusting journal entry schedule. d If the accounting question requires research, do the work and document results.

Course Assessments:

Able to perform: 6-9 courses (3203, 3303, 1/2 3403, 4203, 4303, 1/2 4403, 1/2 4503, 5303, 5503).
 Background only: 3-5 courses (2103, 2203, 1/2 3403, 1/2 4503, 5203).

Behavioral Objective #34.

<u>Task</u>	<u>Performance Criteria</u>
Prepare conclusions for each major area of test work performed:	
<u>If satisfactory:</u>	<ul style="list-style-type: none"> a Workpapers are prepared in final form. b When appropriate, conclusions are prepared in memo form, to include: <ul style="list-style-type: none"> (1) Specific test work that was done. (2) Results of the test work, including significant exceptions. (3) Conclusions about the account or system are based on the results of the tests. (4) Conclusion includes opinion that account is fairly stated; accounting principles are consistent with prior period and according to GAAP--or deviations are explained. (5) Signature and acceptance of responsibility for conclusions on workpapers, which should be consistent with audit objectives. c Senior reviews and signs off on workpapers. If Senior has questions, they are resolved to his satisfaction. d Any questions from Engagement Manager or Engagement Partner are resolved to their satisfaction.
<u>If unsatisfactory:</u>	<ul style="list-style-type: none"> e Difficulty is reviewed with Senior. f Additional audit test work is performed after discussion with Senior. g After discussion with Senior, and if required, adjusting journal entry is prepared. h Steps 34a through 34d are performed.

Course Assessments:

Able to perform: 1 course (5023).
 Background only: 3 courses (4503, 5013, 5503).

Reference Material:

"Our firm handles conclusions differently. The important thing is that the staff auditor's work regarding conclusions is acceptable to his Senior and to his firm." (from a Senior)

Behavioral Objective #35.

<u>Task</u>	<u>Performance Criteria</u>
Complete assignment.	<ul style="list-style-type: none"> a Work is finished, reviewed by Senior; review notes are cleared; any remaining items are logged on a "To Do" list. b The appropriate step in the audit program is properly signed off indicating work is complete and showing where workpapers are located. c Explanation is provided Senior for any discrepancy between actual and budgeted time for the assignment. d Workpapers are bound, labeled and prepared for filing.

Course Assessments:

Able to perform: 0-1 course (1/2 4503).

Background only: 5-6 courses (3203, 4203, 1/2 4503, 5013, 5023, 5503).

Reference Material:

"It's important for a staff auditor not to check off an audit step automatically. He should use professional judgment to check off only what was actually done." (from a Senior)

IV. Interpersonal Tasks - Client PersonnelBehavioral Objective #36.

<u>Task</u>	<u>Performance Criteria</u>
Work effectively with a wide variety of clients.	<ul style="list-style-type: none"> a Auditor is aware of similarities and differences between types and sizes of companies and industries. b Auditor knows clients in the firm's office, and keeps up-to-date with published information about them. c Variety of business situations is handled by: <ul style="list-style-type: none"> (1) Applying technical skills appropriate to the situation. (2) Feeling comfortable in different business situations.

Behavioral Objective #36 (Cont.).Performance Criteria

- (3) Exercising social graces so as to prevent awkward or embarrassing situations.
- d Particular client situations (and politics) are evaluated and auditor's behavior is adapted to achieve the desired results.
- e Mature judgment is exercised by:
 - (1) Collecting facts; avoiding assumptions.
 - (2) Examining all the possibilities, including other facts that may apply.
 - (3) Using your imagination to explore both sides of a question or issue.
 - (4) Questioning yourself about the knowledge you have and how you applied it to your work.
 - (5) Confirming your sureness of what was right and that you did what was right.
 - (6) Analyzing potential client reaction.
 - (7) Considering alternative approaches to the client; selecting the most appropriate.
 - (8) Discussing critical situations with Senior.
 - (9) Observing how meetings go.

Course Assessments:

- Able to perform: 2 courses (4603, 5003).
- Background only: 7-8 courses (3203, 1/2 4003, 4203, 4503, 5013, 5023, 5303, 5503).

Reference Material:

"The staff auditor can save himself a lot of time in this area by constantly discussing these situations with more experienced auditors and with his Senior." (from a Senior)

"Public accounting occupies a unique place in the business world. The profession provides services which are often considered a 'necessary evil,' and does so as a paid guest on the client's premises. Public accounting firms sell bulk professional time on an on-going basis, often appearing to the client as repeating previously-performed work or duplicating work already performed by client personnel. It is not

Behavioral Objective #36 (Cont.).

Reference Material:

unusual for newly-employed staff auditors to be at work on the client's premises within a few days of initial employment. The combination of public accounting's basic role and the newly-employed staff auditor's lack of experience produces a difficult situation with which the staff auditor must immediately cope. He is usually accepted at once as a professional representative of his firm, and often has dealings with senior members of the client organization (especially true in the case of smaller clients). The better an individual can prepare for these initial situations, the more likely that he will handle them successfully and get his career off to a good start." (from two Managers)

"Most real failures in public accounting--by far--are failures in the interpersonal areas rather than failures in technical accounting areas." (from a Manager)

Behavioral Objective #37.

<u>Task</u>	<u>Performance Criteria</u>
Deal effectively with all levels of client personnel.	<ul style="list-style-type: none"> a Opportunity to meet client personnel with whom you will work is arranged (usually by Senior). b You make a good impression and maintain a professional demeanor. c Relationships are not impaired although you are sufficiently forceful and aggressive to get data you need. d Information from a given individual is assessed; know when you're getting the run around or a "snow job." e Different situations evoke different actions on your part. f You try to understand motives behind answers an individual gives you. g Client friendships are kept on a business basis to avoid appearance of lack of independence. h Relevant data are collected within a reasonable period of time. i Important items are sorted out from unimportant ones. j Elements of a technical conversation are relayed accurately to Senior. k You are familiar with data available in client records. l If client personnel make comments about you, the comments are positive. m You are courteous in casual meetings. n Client work is not criticized to client personnel; criticisms are discussed with firm personnel.

Behavioral Objective #37 (Cont.).Performance Criteria

- o You bridge the communications gap between client terminology and your (firm) terminology.
- p You remember that you're an outsider, and that the client's business continues during the audit.
- q You assess individual you are dealing with and adjust your approach accordingly.
- r You never give an answer you're not sure of; check out the facts before putting yourself (and your firm) on the line.

Course Assessments:

Able to perform: 1 course (4603).

Background only: 5 courses (3203, 4203, 4503, 5023, 5503).

Behavioral Objective #38.Task

Develop and maintain effective working relationships with client managerial personnel.

Performance Criteria

- a Your participation is welcomed in meetings both with and without your Senior.
- b Meetings you organize or conduct are well-prepared, including an agenda; client's management's time constraints are considered.
- c Senior agrees to your meeting with client management (unless meeting is routine)
- d Client's managerial personnel feel that you are:
 - (1) Interested in and knowledgeable about their business in particular, and how it relates to their industry, in general.
 - (2) Well-prepared for discussions and meetings; i.e., organized; knowledgeable of the expected outcome, if appropriate; aware of potential problems; sensitive to their feelings and views.
 - (3) Easy to talk with.

Behavioral Objective #38 (Cont.).Performance Criteria

- e Client's lines of organizational authority are followed in handling assignments and in case of difficulties.

Course Assessments:

Able to perform: 1 course (4603).
Background only: 3 courses (3203, 4203, 4503).

Behavioral Objective #39.Task

Develop and maintain effective working relationships with client clerical personnel.

Performance Criteria

- a Assignments for client clerical personnel are handled through their respective supervisors; follow their directions in dealing with people assigned to their work groups.
- b You should avoid:
- (1) An aloof, superior attitude (subordinate your ego).
 - (2) Impatience; setting unreasonable time deadlines.
 - (3) Implying that client work is poorly done, or is in error.
- c Client personnel feel free and at ease in talking with firm representatives.
- d Client personnel feel comfortable with you; an adversary relationship does not exist.
- e Non-work-related conversations develop easily and naturally during lunch, and before and after work.
- f The reason why you need the data requested is explained.
- g You ask for information (versus giving orders).
- h Your approach is adapted to the client supervisors' modes of operating; you recognize their time constraints as well as your own.
- i The importance of the work client performs both for internal purposes and to assist with the audit is appreciated.

Behavioral Objective #39 (Cont.).Performance Criteria

- j Assignments are accomplished on a timely basis and within the time budgeted.
- k Any valid comments Senior receives on your working relationships are positive.
- l Client personnel are thanked for their help.

Course Assessments:

Able to perform: 1 course (4603).

Background only: 5 courses (2103, 2203, 3203, 4203, 4503).

Reference Material:

"This is a very important area. 39f is best way to get information you need. Being nice should not be a goal; if your work and client relationships are good, you'll be properly recognized." (from two Seniors)

Behavioral Objective #40.

<u>Task</u>	<u>Performance Criteria</u>
Handle client questions: "How should we treat this transaction?"	<ul style="list-style-type: none"> a Alternative ways of handling the transaction are identified. b Alternatives are reviewed in terms of acceptability to the audit being performed. c Client's desire for handling the transaction is identified. d Answer is formulated. e Answer is reviewed with Senior. f Inquiry receives your (or Senior's) reply.
"When are you going to be finished here?"	<ul style="list-style-type: none"> g Inquiry is passed on to Senior for reply.
"Have you found any adjustments?"	<ul style="list-style-type: none"> h Response is discussed with Senior before replying.

Behavioral Objective #40 (Cont.).

Course Assessments:

Able to perform: 3-5 courses (1/2 4003, 1/2 4503, 4603, 5003, 5303).

Background only: 5-8 courses (3203, 3303, 1/2 3403, 4203, 1/2 4403, 1/2 4503, 5023, 5503).

Behavioral Objective #41.

<u>Task</u>	<u>Performance Criteria</u>
Develop technique to handle conflict when another is antagonistic and uncooperative.	<ul style="list-style-type: none"> a You do not respond by being antagonistic yourself. b Your positive attitude about the work continues. c The other person is permitted to have a say. d The other person is permitted to become part of the solution to the problem. e The other person's situation is considered; the other is given every opportunity to explain. f Situation is discussed promptly with your Senior.

Course Assessments:

Able to perform: 1 course (4603).

Background only: 5 courses (3203, 4203, 4503, 5013, 5023).

V. Interpersonal Tasks - Firm PersonnelBehavioral Objective #42.

<u>Task</u>	<u>Performance Criteria</u>
Relate effectively to the firm's management personnel; i.e., Managers, Principals and Partners.	<ul style="list-style-type: none"> a Firm's management specifically requests you for an assignment. b Firm's management gets favorable comments about you from your Senior(s). c You are prepared for, participate in and contribute to in-office training seminars presented by the firm's management. d Individuals in the firm's management group are met soon after you begin work and you begin to develop an effective relationship.

Behavioral Objective #42 (Cont.).Performance Criteria

- e If there is any feedback from clients about you to firm management, it is positive.
- f Your current position (status) and work assignments are kept in proper perspective.
- g Dealings with firm management are through your Senior unless otherwise instructed.
- h Expectations that others have of you are determined.
- i Your attitude remains positive; that leaves a good impression on others.

Course Assessments:

Able to perform: 1 course (4603).

Background only: 5-6 courses (3203, 1/2 4003, 4203, 4503, 5013, 5303).

Behavioral Objective #43.Task

Develop an effective working relationship with your Senior.

Performance Criteria

- a Your Senior is kept current on the status of your work assignments (daily).
- b Senior is alerted as soon as possible when you expect an early or late assignment completion time.
- c Problems are discussed with your Senior freely and openly as soon as they arise. Make a list of items to review with your Senior. Try to solve problems yourself.
- d Improvements in audit procedures and ways to increase audit efficiency are recommended to your Senior.
- e Senior's directions are accepted willingly.
- f Problems in audit work are identified and their ramifications in other accounts or in other parts of the audit are discussed with Senior.
- g Your personal style and approach are adapted to different Seniors' styles and techniques.

Behavioral Objective #43 (Cont.).Performance Criteria

- h Instructions are carefully listened to and noted; questions are asked until you completely understand the assignment or answer; notes are made for future reference.
- i Loose ends at termination of assignments are identified and properly disposed of.
- j You and your Senior develop a mutually-acceptable, mutually-supportive working relationship.
- k Assignments received from others are discussed with your Senior to prevent time conflict and misunderstandings.
- l Assignments with varying levels of sophistication are accepted willingly.
- m Instructions are followed.
- n Senior's confidence in your work is developed.
- o You and your Senior discuss giving you more responsibility and greater variety of work assignments (if that's what you want).
- p Senior feels free to offer you constructive criticism about your work.

Course Assessments:

Able to perform: 1 course (4603).
 Background only: 9 courses (2103, 2203, 3203, 4203, 4503, 5013, 5023, 5303, 5503).

Reference Material:

"With regard to items #43j and #43k, begin day one of your assignment." (from a Senior)

"Task #43 is the key point in the early development of an auditor." (from a Senior)

Behavioral Objective #44.Task

Relate effectively to other firm staff personnel.

Performance Criteria

- a People enjoy being with you.
- b You participate in firm's planned social activities.

Behavioral Objective #44 (Cont.).Performance Criteria

- c Interests are developed beyond work assignments.
- d Others include you in informal, after-hours activities.

Course Assessments:

Able to perform: 0 course.
 Background only: 8-9 courses (2103, 2203, 3203, 1/2 4003, 4203, 4503, 5013, 5303, 5503).

Reference Material:

"In-firm social contacts are not the least bit important. As a matter of fact, it could be detrimental if you limited your contacts to others in the firm. Firm contacts are not sources of new business."
 (from a Senior)

Behavioral Objective #45.

<u>Task</u>	<u>Performance Criteria</u>
Assist Senior to supervise individuals with less experience in specific, limited parts of the audit.	<ul style="list-style-type: none"> a Audit program for area involved is reviewed. b Assistant receives explanation of audit program and objectives, and why audit steps are to be performed. c Assistant is helped to order tasks and to plan work. d Assistant's questions receive satisfactory answers; items about which you have doubts are reviewed with Senior. e Assistant is coached to prepare workpapers so that Senior's review notes do not include housekeeping items; i.e., references are complete, all tick marks are identified, proper headings are used, etc. f Assistant is helped to respond to review notes. g Senior is kept advised of status of Assistant's work assignments.

Behavioral Objective #45 (Cont.).

Course Assessments:

Able to perform: 1 course (4603).
 Background only: 3 courses (3203, 4203, 4503).

Behavioral Objective #46.

<u>Task</u>	<u>Performance Criteria</u>
Accept constructive criticism and make adjustments.	<ul style="list-style-type: none"> a Discussions with Senior indicate what is expected of you. b Senior is encouraged to discuss ways of improving your performance with you by your positive reaction to suggestions. c Senior's review note items are corrected in your work. d You are willing to explain your position and/or actions when asked. e Sufficient questions are asked so that you understand your Senior's suggestions and comments about your work, differences are identified and resolved and agreed upon action is taken. f The role and purpose of questioning, review and constructive criticism at your firm is understood and accepted.

Course Assessments:

Able to perform: 3-4 courses (1/2 4503, 4603, 5203, 5303).
 Background only: 10-12 courses (2103, 2203, 3203, 3303, 3403, 4003, 4203, 1/2 4403, 1/2 4503, 5003, 5013, 5503).

VI. Interpersonal Tasks - GeneralBehavioral Objective #47.

<u>Task</u>	<u>Performance Criteria</u>
Develop and maintain effective interpersonal relationships with other than firm or client personnel.	<ul style="list-style-type: none"> a A wide variety of individuals find you easy to talk with and to get to know; i.e., people in different professional fields, different status positions and different income levels.

Behavioral Objective #47 (Cont.).

Course Assessments:

Able to perform: 0 course.

Background only: 5-7 courses (2103, 2203, 3203, 1/2 3403, 4203, 1/2 4503, 5303).

Behavioral Objective #48.

<u>Task</u>	<u>Performance Criteria</u>
Deal effectively with a wide variety of constantly changing interpersonal situations.	<ul style="list-style-type: none"> a You represent the firm successfully in unfamiliar situations. b Working relationships with others you meet for the first time are established rapidly. c Others develop confidence in you early in your relationship. d Your behavior is adapted to different circumstances; you use common sense.

Course Assessments:

Able to perform: 0 course.

Background only: 6-7 courses (2103, 2203, 3203, 4203, 1/2 4503, 5303, 5503).

Behavioral Objective #49.

<u>Task</u>	<u>Performance Criteria</u>
Develop and maintain a professional demeanor.	<ul style="list-style-type: none"> a You and others perceive yourself to be a professional person. b You remain aware that the client is being billed at \$/hour for your services. c Client personnel feel that: <ul style="list-style-type: none"> (1) You are technically competent. (2) You are knowledgeable about their business. (3) You understand their operational problems. (4) You are working efficiently. (5) You care about doing high quality work. (6) You are there to provide a service, not to find mistakes.

Behavioral Objective #49 (Cont.).Performance Criteria

d Others characterize you as having integrity and independence.

Course Assessments:

Able to perform: 2-3 courses (1/2 4503, 5003, 5303).
 Background only: 9-11 courses (3203, 3303, 3403, 4003, 4203,
 1/2 4403, 1/2 4503, 4603, 5023, 5203, 5503).

Behavioral Objective #50.Task

Develop and maintain a professional attitude.

Performance Criteria

- a A sustained work effort is demonstrated in accomplishing each assignment.
- b Initial routine, but necessary, assignments are accepted as a learning and indoctrination experience.
- c Senior feels you are willing to perform above and beyond the call of duty when necessary, and that you'll do it gracefully.
- d You're on the job when you should be, and working.
- e You are willing to do whatever it takes to get the job done, ethically.
- f Your own personal limitations are overcome with extra work.
- g Well-defined career goals are a motivating force in your work.

Course Assessments:

Able to perform: 2-3 courses (1/2 4503, 5003, 5303).
 Background only: 11-13 courses (3203, 3303, 3403, 4003, 4203,
 1/2 4403, 1/2 4503, 4603, 5013, 5023, 5203,
 5403, 5503).

Reference Material:

"Realize that you're expected to work 8 hours (versus socializing and conducting personal affairs). Learn how to handle a 4-hour assignment within a 2-hour deadline. Don't moan and groan about routine assignments. Be enthusiastic about your work. Realize that, initially, you'll be assigned a great deal of routine, but necessary, work--and for several good reasons:

Behavioral Objective #50 (Cont.).

Reference Material:

- a Clerical personnel usually do not have the training or background to detect problems/errors in some (routine) audit areas.
- b It is a mechanism for integrating the new professional into the organization.
- c The work assigned fills in gaps in the background/training of new professional employees who come from many different sources.
- d It is the lowest level of professional work, and is assigned to new professionals.
- e Such assignments give the Senior(s) an opportunity to:
 - (1) Observe and help the new professional with minimum risk to the firm.
 - (2) See how the individual follows instructions.
 - (3) See how the individual documents his work (often a new experience).
 - (4) See how the individual works with others.
 - (5) Develop a working relationship with the individual.
 - (6) Develop confidence in the individual's technical ability.
 - (7) See how the individual meets time commitments.
- f Overcome timing problems of the new professional's arrival date and the firm's workload.
- g Give the new professional an understanding of the role of auditing in actual practice." (from a Senior)

Behavioral Objective #51.

<u>Task</u>	<u>Performance Criteria</u>
Communicate effectively orally.	<ul style="list-style-type: none"> a A telephone call or meeting is preceded by your organizing material to be covered (notes or questions). b No misunderstandings develop from oral communications. c You are considered to be a good listener. d Time spent on oral communications is minimized. e Your speech is clear. f Your sense of when to speak and when to listen is well-developed: <ul style="list-style-type: none"> (1) Listen to see if you've been understood; if not, you need to clarify. (2) If you get no reaction, you may be off on a tangent.

Behavioral Objective #51 (Cont.).Performance Criteria

g Oral presentations are tied together, logical; you sort out details, come to the point, are objective, low-key and consistent.

Course Assessments:

Able to perform: 5 courses (4303, 5003, 5013, 5023, 5503).
 Background only: 13-14 courses (2103, 2203, 3203, 3303, 3403, 4003, 4203, 1/2 4403, 4503, 4603, 5203, 5303, 5403, 5803).

Behavioral Objective #52.Task

Develop an effective question-asking technique.

Performance Criteria

- a Others are willing to give you the information you request.
- b Respondent does not misunderstand your question.
- c Time is saved on assignments by going to the correct source and not unnecessarily duplicating data already available.
- d You completely understand the information provided and can relay it to others without misinterpretation.
- e Needed information is obtained within a reasonable time.

Course Assessments:

Able to perform: 2-3 courses (1/2 3303, 4603, 5003).
 Background only: 11-14 courses (2103, 2203, 3203, 1/2 3303, 1/2 3403, 4003, 4203, 4303, 1/2 4403, 4503, 5013, 5203, 5303, 5503).

Behavioral Objective #53.Task

Work efficiently in an environment characterized by time pressures.

Performance Criteria

- a Your personal plans are adjusted to meet firm and client work schedules when requested and when the request is reasonable.

Behavioral Objective #53 (Cont.).Performance Criteria

- b You are prepared for heavy overtime work schedule during the busy season.
- c Deadlines are identified and met, and/or timing problems are discussed with Senior.
- d Segments of work are accomplished within the time budgeted or discussed with Senior as soon as time overrun seems likely.
- e Conflicts between time pressures to complete assignments and your desire to produce high quality results are resolved by:
 - (1) Discussing problems with Senior.
 - (2) Developing and following system of priorities.
 - (3) Being aware of and accepting the greater experience possessed by your Senior and others in your firm's review process.
 - (4) Accepting Senior's decisions in matters, and not "flying in the face of it."
 - (5) Not overauditing (and wasting time).
 - (6) Accepting benefits of higher experience-level individuals' input to problem.
- f Work is planned (by you) before you start, and reviewed (by you) when you finish.

Course Assessments:

Able to perform: 4-6 courses (3203, 1/2 3303, 1/2 4003, 4203, 5003, 5303).

Background only: 10-13 courses (2103, 2203, 1/2 3303, 3403, 1/2 4003, 4303, 1/2 4403, 4503, 4603, 5013, 5023, 5203, 5503).

Reference Material:

"It's OK to follow instructions, but question inefficiencies, especially regarding the necessity for overtime. No one should simply accept overtime; some is needed, but blind acceptance is not in firm's or client's best interests." (from a Senior)

Behavioral Objective #53 (Cont.).

Reference Material:

"Don't short-cut procedures or work just to meet time budgets."
(from a Senior)

"Public accounting, at least for large firms, operates in a crisis environment. This arises from deadlines set for our work by client and/or government requirements. In addition, because of our fee structure, there are strong incentives to accomplish the maximum amount of work in the minimum amount of time. Most new professionals experience accountability for their time as a new situation." (from a Senior)

"Avoid such comments as:

- a 'I'm tired of doing this.'
 - b 'This work is below my level of capability.'
 - c 'This work doesn't challenge me.'
 - d 'I'm not learning anything by doing this.'
 - e 'Haven't you got something else?'
 - f 'A clerk could do what I'm doing.'
 - g 'I've done this kind of a schedule before. I didn't join the firm to become the world's greatest expert on bank reconciliations.'
 - h 'When am I going to get something important to do?'
 - i 'I don't have enough to do.' (Use your initiative)
 - j 'It's not me. The client just doesn't like auditors.'"
- (from a Senior)

From a Senior reviewing Task #53, including reference material:
"I agree with this, but after the job's done, staff auditor should have thorough discussion with Senior about any problems that developed."

VII. Professional Development TasksBehavioral Objective #54.

<u>Task</u>	<u>Performance Criteria</u>
Make your on-the-job performance consistent with your personal career objectives (presumably advancement in responsibility level and salary within the firm).	<ul style="list-style-type: none"> a Increased responsibility is accepted willingly. b Your actions reflect a desire to succeed. c New areas of work are tackled even though, initially, you may have only minimal knowledge about them. d Areas of potential work assignments with which you are not familiar are studied.

Behavioral Objective #54 (Cont.).Performance Criteria

- e Some responsibility for the entire audit engagement is accepted.
- f The progress of the entire audit concerns you--its quality, resolution of problems and timing of completion.
- g Neither personal nor firm liabilities are incurred.
- h Your personal professional reputation and marketability are maintained at a high level.
- i Sustained productive work is performed.
- j Work assignments are well-organized and completed accurately and within a reasonable time.
- k The CPA examination is passed as soon as possible.
- l Personal goals are established and discussed regularly with your Senior or assigned advisor.

Course Assessments:

Able to perform: 2-3 courses (1/2 3303, 5303, 5503).
 Background only: 4-7 courses (1/2 3403, 1/2 4003, 4303, 1/2 4503, 4603, 5003, 5013).

Reference Material:

"Avoid making the following typical mistakes during your first six months on the job:

- a Relates ineffectively with client personnel.
- b Produces messy workpapers.
- c Writes illegibly.
- d Moans and groans about routine, repetitive assignments.
- e Unresponsive to suggestions for improvement.
- f Work not completed on time.
- g Does not dress/groom professionally.
- h Insensitive to what is expected; fails to observe and ask questions.
- i Does not establish effective working relationships with professional personnel within the firm.
- j Fails to adjust to different Seniors with a wide variety of individual methods.
- k Late to work or meetings.
- l Work turned in incomplete.
- m Displays too much ego.
- n Failure to develop Senior's or management's confidence in your work.

Behavioral Objective #54 (Cont.).

Reference Material:

- o Failure to recognize personal weaknesses and do something about them.
- p Inability to accept constructive criticism." (from five Seniors)

"Develop competitive advantages in the following key areas:

- a Relating to client personnel.
- b Relating to firm personnel.
- c Handling beginning-level work assignments effectively.
- d Maintaining a professional appearance." (from a Senior)

Behavioral Objective #55.

<u>Task</u>	<u>Performance Criteria</u>
Plan for your personal development in terms of expected future assignments.	<ul style="list-style-type: none"> a New areas of possible assignment are identified in present or other firm clients. b Identify specific new subjects with which you may be working. c A plan of study is developed to increase your capabilities (plan includes use of permanent files, office reference materials and in-firm training opportunities). d As your career develops, your changing role and new types of assignments are discussed with your Senior or advisor to get his input as to areas requiring additional effort on your part. e Firm management is aware of your personal goals and desires.

Course Assessments:

Able to perform: 0-1 course (1/2 3303).
 Background only: 6-8 courses (3203, 1/2 3403, 4203, 1/2 4503, 4603, 5013, 5303, 5503).

Behavioral Objective #56.

<u>Task</u>	<u>Performance Criteria</u>
Keep up-to-date with the technical literature of your profession.	<ul style="list-style-type: none"> a Footnote disclosures required by current pronouncements are identified, supported with sufficient data and reviewed with your Senior. b Workpapers reflect applicable parts of current pronouncements so that review notes do not have to call attention to items you missed. c Your own technical weaknesses are assessed by you, and that data used to form plans for additional study and research. d Interests are developed in specialized industries and you read current literature in that area.

Course Assessments:

- Able to perform: 5-7 courses (1/2 3303, 4303, 1/2 4503, 5003, 5203, 5303, 5503).
 Background only: 7-10 courses (3203, 1/2 3303, 3403, 4003, 4203, 1/2 4403, 1/2 4503, 4603, 5013, 5023).

Behavioral Objective #57.

<u>Task</u>	<u>Performance Criteria</u>
Use firm-provided reference materials.	<ul style="list-style-type: none"> a Items about which you are not sure are identified. b Answers are obtained from reference materials. c Your own reference files are kept up-to-date. d Reference materials are taken with you on-the-job. e Knowledge of other firm members is used for reference purposes.

Course Assessments:

- Able to perform: 2-4 courses (1/2 3303, 1/2 4503, 5003, 5503).
 Background only: 5-7 courses (1/2 3403, 4003, 4303, 1/2 4503, 4603, 5013, 5403).

Behavioral Objective #58.

<u>Task</u>	<u>Performance Criteria</u>
Take maximum advantage of in-firm training.	<ul style="list-style-type: none"> a All pre-assigned reading or other work is done prior to class meetings. b All class sessions are attended; you are an active participant. c All assigned homework is thoroughly prepared during training. d The evaluation you receive is competent or better. e Subject matter of training sessions is applied to all appropriate future assignments.

Course Assessments:

Able to perform: 2-4 courses (1/2 3303, 4303, 1/2 4503, 5503).
 Background only: 4-5 courses (1/2 4003, 4603, 5003, 5303, 5403).

Behavioral Objective #59.

<u>Task</u>	<u>Performance Criteria</u>
Ask for assistance when you need it.	<ul style="list-style-type: none"> a Situations are identified which are beyond your current ability to handle. b Senior reviews situation with you. c Agreed upon plan is followed.

Course Assessments:

Able to perform: 6-10 courses (3203, 1/2 3303, 1/2 3403, 1/2 4003, 4203, 4303, 1/2 4503, 4603, 5003, 5503).
 Background only: 4-8 courses (2103, 2203, 1/2 3303, 1/2 4003, 1/2 4403, 1/2 4503, 5013, 5403).

Behavioral Objective #60.

<u>Task</u>	<u>Performance Criteria</u>
Develop self-confidence as an auditor.	<ul style="list-style-type: none"> a You keep knowledgeable and up-to-date in your profession. b A wide variety of people find you easy to deal with. c You are not afraid to admit that you don't know (but remember, you can find out!).

Behavioral Objective #60 (Cont.).

Course Assessments:

Able to perform: 2-3 courses (1/2 4503, 4603, 5503).
 Background only: 2-3 courses (3203, 4203, 1/2 4503).

Behavioral Objective #61.

<u>Task</u>	<u>Performance Criteria</u>
Be active in professional organizations.	a Organizations in which you are interested are identified. b Certain organizations are joined. c Organizations you join also receive your active participation.

Course Assessments:

Able to perform: 0-1 course (1/2 4503).
 Background only: 8-11 courses (3203, 1/2 3303, 1/2 4003, 4203, 4303, 1/2 4403, 4603, 5023, 5203, 5303, 5503).

Reference Material:

"Be sure you're interested before joining an organization. Don't join just for the sake of joining." (from a Senior)

"Think about outside activities. Pick an area and get involved. Feel comfortable in the professional organization you join--contribute, participate." (from a Manager)

Behavioral Objective #62.

<u>Task</u>	<u>Performance Criteria</u>
Maintain a professional appearance.	a Your dress and grooming are appropriate for the situations in which you find yourself; you appear well-groomed, neat, professional-looking. b You are aware that the first impression you make is visual and usually influences the reception you will receive. c The dress and grooming habits and customs among Seniors and Supervisors in your firm are observed as a guide.

Behavioral Objective #62 (Cont.).Performance Criteria

- d Any comments about your appearance are neutral or positive.
- e Your individuality is maintained; you don't try to be something (or someone) you're not.

Course Assessments:

Able to perform: 3-4 courses (1/2 4503, 4603, 5303, 5503).
 Background only: 7-8 courses (2103, 2203, 3203, 1/2 3403, 4203, 4303, 5003, 5023).

Behavioral Objective #63.Task

Develop a business sense.

Performance Criteria

- a You develop the ability to participate in general business conversations intelligently by being aware of general business conditions and basic economic relationships.
- b Audit procedures and results are judged in light of the current business environment. Ask yourself, "Does this make sense in light of what I know?"

Course Assessments:

Able to perform: 2 courses (4303, 5503).
 Background only: 13-14 courses (3203, 3303, 3403, 4003, 4203, 1/2 4403, 4503, 4603, 5003, 5013, 5023, 5203, 5303, 5403).

Reference Material:

"Task #63 is very important for a good auditor. The behavioral objectives in total do not emphasize the businessman's approach to auditing enough, in my opinion. It is important that the staff auditor raise his head from all the detail work and ask himself, regularly, 'Do these procedures and results make sense?'" (from a Senior)

Summary

The study produced two principal types of data which this chapter presented. First, the methodology developed 63 behavioral objectives to describe the role of a staff auditor in public accounting using information collected by interviews and questionnaires from practitioners. Contributors included 89 individual professionals from 14 Oklahoma offices of nine different public accounting firms. Second, the methodology asked the 13 OSU Accounting Department faculty members to assess courses which each one taught in order to evaluate all 19 regularly-presented accounting courses in terms of the behavioral objectives from practice. The instructor(s) designated to evaluate each course determined the extent to which that course covered the behavioral objectives. All of the data which the study collected about each behavioral objective appeared in the last part of this chapter, arranged in order of behavioral objective number. Analysis of the study data follows in Chapter V.

CHAPTER V

ANALYSIS OF RESULTS

Overview

Chapter V presents an analysis of the results of the study only, with conclusions and recommendations appearing in Chapter VI. The study separated the analysis into five areas and designated them "A" through "E." These analytical areas dealt with both the behavioral objectives developed from practitioners and the study's example of their use by faculty members to assess accounting courses.

The first three analytical areas considered various aspects of the behavioral objectives. The behavioral objectives resulted from in-depth interviews with eight category A supervisors and eight managers, confirmed and supplemented with questionnaire responses from 73 category B supervisors. The nature of the study (i.e., the development of a composite list of behavioral objectives) permitted inclusion of all relevant data provided by the practitioners, either in a task statement, in the associated performance criteria or in reference material. The number of participants and the process which used all of the relevant data collected from them provided considerable satisfaction that the 63 behavioral objectives effectively described the role of staff auditors in the participating employers' organizations. Analytical areas A through C concentrated on the behavioral objectives.

- A Similarities and differences among participating employers as indicated by the behavioral objectives.
- B The relationships among the behavioral objectives in terms of scope, importance and frequency of assignment.
- C Possible uses of the behavioral objectives.

The other two analytical areas dealt with the study's example of the use of the behavioral objectives by accounting faculty members as an additional tool for assessing courses. Each accounting course at Oklahoma State University (OSU) received an assessment in terms of the behavioral objectives from the one or two faculty members who were sufficiently well acquainted with the course to provide a meaningful evaluation. The scarcity of qualified assessments for each course reduced their usefulness. Some behavioral objectives such as #16, "Prepare trial balance," permitted rather clear-cut decisions as to a course's coverage. Other behavioral objectives such as #50, "Develop and maintain a professional attitude," required a great deal of interpretation on the part of faculty members who made determinations about a course's coverage. The scarcity of qualified assessments available per course plus the need for faculty members to make interpretations provided only limited satisfaction with the analysis in areas D and E. However, these data restrictions did not diminish the value of the individual faculty member's contribution nor negate the usefulness of the behavioral objectives as a communications link between practitioners and academicians. Users of the study should keep in mind the limitations of course assessment data when reviewing analytical areas D and E.

- D Coverage of the behavioral objectives by a typical OSU BS program in accounting.
- E Coverage of the behavioral objectives by a typical OSU MS program in accounting.

Similarities and Differences Among Participating Employers as Indicated by the Behavioral Objectives (A)

This analysis considered the similarities and differences among the participating employers with regard to their expectations of staff auditors' on-the-job performance as indicated by the behavioral objectives. Source data for the behavioral objectives included both in-depth interviews and questionnaire responses from supervisors and managers of participating employers.

In-depth interviews with category A supervisors and managers in one office of each of four participating employers provided the primary sources of input about the behavioral objectives. The analysis examined the data from the individuals in each of these four offices on an office-by-office basis. The examination did not reveal differences among these four offices in terms of the behavioral objectives for staff auditors. Differences existed among the four offices as to terminology and office procedures, but these differences did not affect the behavioral objectives.

Some differences in expectations about staff auditors' performance existed among the eight individual category A supervisors. These differences seemed to be the result of the individual supervisor's style and method of dividing work rather than differences in the offices' or participating employers' expectations about staff auditors' performance. Some category A supervisors insisted that staff auditors check with the supervisor before having any non-routine discussion with client management personnel; other supervisors did not. Some category

A supervisors performed all of the computer-related work, while other supervisors encouraged staff auditors to do as much computer-related work as possible.

The questionnaire responses from 73 category B supervisors (Table IV) represented all 14 Oklahoma offices of the nine participating employers and provided secondary sources of input about the behavioral objectives. Thirty-eight of the category B supervisors suggested additional performance criteria or additions to the reference material for the already-developed behavioral objectives. Seventeen of these suggestions proved relevant and the presentation of study data included them. None of the 38 suggestions indicated any differences among the 14 offices of the nine participating employers in terms of performance expectations for staff auditors. One suggestion read, "'On time' should be added." Another stated, "This is very important!"

Analysis of the sources of data which provided input from which to develop the behavioral objectives showed commonality of expectations about staff auditors' performance among the 14 offices of the nine participating employers. The category A and B supervisors and the managers in the 14 offices seemed to agree that the composite list of 63 behavioral objectives effectively described the position of staff auditor. Differences existed among individual category A supervisors in terms of style and method of dividing work.

The Relationships Among the Behavioral Objectives in Terms of Scope, Importance and Frequency of Assignment (B)

The study revealed considerable information about the scope of a staff auditor's duties which the following paragraphs present. For reasons subsequently reviewed in the analysis, the study did not measure either importance or frequency of assignment; however, information developed during the study provided a basis for general comments about both.

Scope

Scope indicated the different areas of work-associated activity encompassed by the behavioral objectives. As shown in Table III, the behavioral objectives divided logically into technical, interpersonal and professional development tasks. Additional classifications seemed appropriate in the technical and interpersonal categories.

The term "technical tasks" related to the behavioral objectives associated with the application of accounting (including auditing) concepts, principles and standards to the job situation. Over half (35 out of 63) of the behavioral objectives fell into the category of technical tasks. The technical tasks separated into three additional classifications: (1) preparation for audit test work, (2) audit test work and (3) documentation of audit test work.

The term "interpersonal tasks" related to the behavioral objectives associated with the staff auditors' dealings with other individuals and the desired effect of these dealings on staff auditors' on-the-job

performance. Eighteen (out of 63) of the behavioral objectives qualified as interpersonal tasks. Within this category, three additional classifications of interpersonal tasks emerged: (1) those associated with client personnel, (2) those associated with firm personnel and (3) those of a general nature, not restricted to either client or firm personnel.

The term "professional development tasks" related to the behavioral objectives dealing with the responsibilities of staff auditors to develop, maintain and improve their competence as certified public accountants. Ten (out of 63) of the behavioral objectives received designations as professional development tasks. No additional classifications seemed appropriate within this category.

Considering all of the work-related activities embraced by the technical, interpersonal and professional development tasks, the scope of the behavioral objectives seemed extremely broad. The technical tasks demanded more than procedural competence in accounting. They also required the ability to identify and use a variety of data sources, and to properly record the procedures followed and the results obtained. Interpersonal tasks emphasized the need for staff auditors to deal effectively with individuals from widely diverse organizational positions and income levels. Because of the service nature of public accounting, these relationships directly affected staff auditors' on-the-job performance. The professional development tasks imposed obligations on staff auditors for self-improvement and keeping up-to-date with the continual modifications of accounting standards by the profession, regulatory agencies and legal authorities.

Importance

Importance referred to the relative importance of a given behavioral objective when compared with all of the other behavioral objectives. The study did not measure importance because interview comments from the category A supervisors indicated that the importance of a given behavioral objective could vary with each supervisor-staff auditor combination. The category A supervisors mentioned three factors which could cause the variation: (1) characteristics of the work situation, (2) requirements from the supervisor's immediate superior and (3) on-the-job performance by the staff auditor.

During the in-depth interviews, most category A supervisors responded to questions about importance of a given behavioral objective by saying, "That depends on the work situation." One supervisor mentioned a new client engagement in which learning about the client constituted one of the staff auditor's critical tasks. In this case, Behavioral Objective #1, "Understand the client and the client's business," could have been considered the most important. Another supervisor cited the situation of a small client where one long-service clerical employee kept most of the accounting records and knew the company's history intimately. The supervisor believed that getting along well with this one employee determined the staff auditor's success on the engagement. Behavioral Objective #39, "Develop and maintain effective working relationships with client clerical personnel," might have been the most important.

Some supervisors stated that the requirements of their immediate superiors dictated the importance of different tasks. One supervisor

said that his manager placed special emphasis on workpapers. Behavioral Objective #29, "Prepare workpapers," could have been the most important for staff auditors working in that manager's area.

Other category A supervisors commented that the on-the-job performance of an individual staff auditor sometimes indicated the importance of a behavioral objective. One supervisor observed, "If I constantly am having trouble with a staff auditor's written comments, then for that staff auditor the behavioral objective having to do with effective writing would be the most important."

During the interviews with the category A supervisors and managers, each of the individuals emphasized the need for staff auditors to write well. These practitioners expressed dissatisfaction with the writing ability of most newly-employed staff auditors with whom they had worked. Effective writing proved to be the task most consistently stressed by the interviewees.

An analysis of the category A supervisors' comments about importance during the in-depth interviews revealed that the behavioral objectives did not lend themselves to meaningful ranking in terms of importance. Remarks made by managers during their interviews supported this conclusion. Consequently, the study did not measure importance.

Frequency of Assignment

Frequency of assignment referred to the relative frequency of assignment of a given behavioral objective when compared with all of the other behavioral objectives. The study did not measure frequency of assignment because, as with importance, the interviews with

practitioners indicated that frequency of assignment could vary with each supervisor-staff auditor combination.

During the in-depth interviews, most category A supervisors and managers responded to questions about frequency of assignment of the behavioral objectives to staff auditors by saying, "That depends on the work situation." Most of the interviewees stated that staff auditors usually received assignments to tasks which related to the performance of detailed audit tests, e.g., examination of vouchers, observation of inventory and collection of other audit evidence.

The greater frequency of assignment of detailed audit test-related tasks to staff auditors did not negate the usefulness of the composite list of 63 behavioral objectives. The composite list comprised the total expectations of staff auditors by participating employers and indicated the limits of staff auditors' assignments.

Possible Uses of the Behavioral Objectives (C)

The study did not explicitly seek to determine possible uses for the behavioral objectives which described the role of a staff auditor. The methodology assumed one application in order to demonstrate the usefulness of the behavioral objectives as a communications link between practitioners and academicians. That one use involved the OSU accounting faculty members' assessing their courses in terms of the behavioral objectives. Several additional possible applications emerged as the study progressed. Some of the possible uses related to participating employers and others related to accounting faculties. The following paragraphs discuss these possible uses.

Some of the additional possible uses related to participating employers. Three of the category A supervisors said that their review of the behavioral objectives had caused them to think about their expectations of staff auditors in greater detail and with more specificity than before. This suggested that participating employers could use the behavioral objectives as a part of job descriptions for staff auditors. The list of 63 behavioral objectives could provide supervisors with input from which to construct individually-tailored job descriptions. Supervisors might use the study data in one of three ways: (1) to select tasks and associated performance criteria directly from the composite list, (2) to modify behavioral objectives from the list or (3) to serve as a model from which to develop other behavioral objectives. Any of these approaches could produce relevant job descriptions for the wide variety of supervisor-staff auditor work situations which exist in actual practice.

The use by participating employers of behavioral objectives in job descriptions could yield spin-off benefits in performance reviews, salary administration practices and continuing education programs. Performance review evaluations and associated comments about staff auditors could reflect the detail and specificity inherent in the behavioral objectives. Follow-up supervisor-staff auditor discussions could focus on actual performance compared with previously agreed upon performance criteria and stimulate relevant, two-way communications. If performance reviews influence salary and promotional considerations in a participating employer's organization, the behavioral objectives would contribute to effective salary administration. If

the evaluation of individual staff auditors relates to the behavioral objectives, performance criteria could provide a basis for identifying deficiencies. The deficiencies attributable to "don't know how to" would indicate learning needs. If these same job-related performance criteria provide some of the instructional objectives in the firm's continuing education programs, the behavioral objectives would link on-the-job supervisors with the participating employer's continuing education staff. Such linkage would resemble the communications linkage between practitioners and academicians which the study demonstrated.

Some of the additional possible uses of the behavioral objectives related to accounting faculties. Some accounting faculty members counsel students. The composite list could provide information about entry-level professional work in public accounting to students who make inquiries about that professional field. The behavioral objectives could assist students who express interest in public accounting in making decisions about elective courses, extracurricular activities and summer employment opportunities.

This discussion about the possible uses of the behavioral objectives does not purport to be exhaustive. It does suggest that the behavioral objectives which described the role of a staff auditor in public accounting have several possible uses in participating employers' organizations and in universities' departments of accounting.

Coverage of the Behavioral Objectives by a
Typical OSU BS Program in Accounting (D)

Acknowledging the scarcity of course assessments plus the need

for faculty members to make interpretations, the analysis in this area examined the coverage of the behavioral objectives offered by 10 accounting courses in a typical OSU BS program. Table V lists these 10 courses. The analysis considered four topics: quality of coverage, extent of "able to perform" coverage, intensity of coverage and coverage provided by each of the 10 courses.

Quality of Coverage

The first topic analyzed the quality of coverage of the behavioral objectives. Course assessment data from the faculty members specified the quality of coverage by using the designations "able to perform" and "background only." Other assessments received the designation "not related." The assessment of a course in terms of a given behavioral objective as "able to perform" indicated students' ability to accomplish a specified task according to the associated performance criteria. Because of differences in interpretations, the "able to perform" competence level assessed by one faculty member may not have met someone else's "able to perform" expectations. Two courses assessed as offering "able to perform" coverage of the same behavioral objective provided desirable additional assurance of students' ability with respect to that behavioral objective. "Able to perform" coverage of a behavioral objective in more than two courses may have indicated unnecessary overlap unless such repetition resulted from the nature of the subject. For example, Behavioral Objective #16, "Prepare trial balance," received "able to perform" designations in several courses because of that subject's basic nature in the accounting process.

Extent of "Able to Perform" Coverage

The second topic examined the extent of "able to perform" coverage provided by the accounting courses in each of the seven behavioral objective classifications. Table VIII presents the appropriate data.

Table VIII shows that two of the 12 behavioral objectives in Classification I received "able to perform" designations in one of the 10 accounting courses. In the same row, the table indicates that a total of eight (out of 63) of the behavioral objectives received "able to perform" coverage in one of the 10 courses.

This topic described the extent of "able to perform" coverage by using the terms "extensive," "moderate" and "limited." Extensive indicated the possibility of coverage of more than half of the behavioral objectives within a classification in two or more accounting courses. Limited meant the possibility of coverage of less than half of the behavioral objectives within a classification in one or more courses. Moderate included all coverages other than extensive and limited. For a typical OSU BS program, Table VIII shows extensive coverage for Classification II and limited coverage for each of the other six classifications. No classification received moderate coverage.

Intensity of Coverage

The third topic analyzed intensity of coverage by indicating the number of behavioral objectives which received "able to perform" coverage in two or more accounting courses, in at least one course and in no course at all. Table VIII provides the data.

TABLE VIII

SUMMARY OF THE EXTENT OF "ABLE TO PERFORM" COVERAGE PROVIDED BY TEN ACCOUNTING COURSES IN A TYPICAL OSU BS PROGRAM IN EACH OF THE SEVEN BEHAVIORAL OBJECTIVE CLASSIFICATIONS*

Number of Accounting Courses Providing "Able to Perform" Coverage**	Number of Behavioral Objectives Receiving "Able to Perform" Coverage							Total
	35 Technical Tasks			18 Interpersonal Tasks			10 Professional Development Tasks	
	I***	II	III	IV	V	VI	VII	
6-8		1						1
4-7			1					1
3-7							1	1
4-6		1						1
3-6		1						1
4		1						1
3-4			1					1
2-4		1				1		2
1-4		1						1
3		1						1
2-3			1					1
1-3		1					2	3
0-3		1						1
0-2				1			1	2
1	2	4				1	1	8
0-1	4	1	2		1	3	5	16
0	<u>6</u>	<u>2</u>	<u>2</u>	<u>5</u>	<u>4</u>	<u>2</u>	<u>—</u>	<u>21</u>
Totals:	12	16	7	6	5	7	10	63

*Table V lists the 10 courses in a typical OSU BS program.

**Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

***Table III identifies the seven behavioral objective classifications.

Considering the behavioral objectives in total, and using the smaller numbers from the ranges of coverage in Table VIII, about one-sixth (11 out of 63) of the behavioral objectives obtained "able to perform" designations in at least two courses and about one-third (23 out of 63), in at least one course. Forty of the behavioral objectives did not receive any "able to perform" coverage. Using the larger numbers from the ranges in Table VIII, about one-third (18 out of 63) of the behavioral objectives achieved "able to perform" assessments in at least two courses and two-thirds (42 out of 63), in at least one course. The remaining 21 behavioral objectives did not achieve any "able to perform" assessments. This meant that students in a typical OSU BS program had a high degree of assurance of learning to perform proficiently from 11 to 18 of the 63 behavioral objectives because that number received "able to perform" coverage in at least two courses. Students could have expected to learn to perform from 23 to 42 of the behavioral objectives (which included the 11 to 18) since that number obtained an "able to perform" assessment in at least one course.

Table IX supports the foregoing analysis by providing detailed information about the "able to perform" coverage of the behavioral objectives within each of the seven classifications. Table IX also introduces the "background only" coverage data for the 10 accounting courses in a typical OSU BS program.

Table IX shows that Behavioral Objective #9, "Update systems documentation and program for minor changes," Classification I (Technical Tasks - Preparation for Audit Test Work), obtained "able to

TABLE IX

DETAILED "ABLE TO PERFORM" AND "BACKGROUND ONLY"
 COVERAGE PROVIDED BY TEN ACCOUNTING COURSES
 IN A TYPICAL OSU BS PROGRAM IN EACH OF
 THE SEVEN BEHAVIORAL OBJECTIVE
 CLASSIFICATIONS

Behavioral Objective Number and Short Title*	Number of Accounting Courses Out of 10**	
	Able to Perform Coverage	Background Only Coverage
I. Technical Tasks - Preparation for Audit Test Work		
9 Update systems documentation and program for minor changes	1	3
7 Assist to prepare audit program for a major accounting area	1	0
1 Understand client's business	0-1	7-8
11 Assist to evaluate systems of internal control by major system	0-1	3-4
12 Assist to prepare audit test plan	0-1	1-2
4 Organize preliminary confirmation pro- gram	0-1	0-1
2 Know impact of regulatory agencies	0	8
10 Prepare systems documentation and audit program in area of major change or for new client	0	4
3 Assist to organize and collect files and supplies	0	2-3
8 Obtain specific work assignment	0	2-3
5 Assist to organize material to be pro- vided by client personnel	0	1-2
6 Prepare for a specific audit assignment	0	1
II. Technical Tasks - Audit Test Work		
16 Prepare trial balance	6-8	0-2
21 Make calculations	4-6	3-4
28 Develop systematic approach to problem solving	3-6	4-5
17 Prepare or obtain revenue and expendi- ture schedules by client's major cate- gories	4	4
19 Reconstruct complex transactions	2-4	2-4
26 Produce high quality work	1-4	6-7
20 Maintain attitude of skepticism	3	3-4
27 Assume responsibility	1-3	3-4
24 Apply GAAP	0-3	4-6

TABLE IX (Continued)

Behavioral Objective Number and Short Title*	Number of Accounting Courses Out of 10**	
	Able to Perform Coverage	Background Only Coverage
II. Technical Tasks - Audit Test Work (Cont.)		
15 Recognize material items	1	5-6
14 Perform detailed account balance and transaction testing	1	3
18 Gather relevant information from on- going operating systems	1	2-3
25 Apply GAAS	1	1
13 Organize work assignments	0-1	4
23 Handle statistics	0	4-5
22 Handle computer data	0	3-4
III. Technical Tasks - Documentation of Audit Test Work		
33 Prepare adjusting journal entry	4-7	2-4
30 Demonstrate technical competence	3-4	3-4
31 Demonstrate analytical ability	2-3	6
29 Prepare workpapers	0-1	3-4
35 Complete assignment	0-1	2-3
32 Write effectively	0	8
34 Prepare conclusions for major areas	0	1
IV. Interpersonal Tasks - Client Personnel		
40 Handle client questions	0-2	4-5
39 Maintain effective relationships with client clerical personnel	0	5
36 Work effectively with wide variety of clients	0	3-4
37 Deal effectively with all levels of client personnel	0	3
38 Maintain effective relationships with client managerial personnel	0	3
41 Develop techniques to handle conflict	0	3
V. Interpersonal Tasks - Firm Personnel		
46 Accept constructive criticism	0-1	8
44 Relate effectively to other firm staff personnel	0	5-6
43 Relate effectively to your Senior	0	5
42 Relate effectively to firm's management	0	3-4
45 Assist Senior to supervise others	0	3

TABLE IX (Continued)

Behavioral Objective Number and Short Title*	Number of Accounting Courses Out of 10**	
	Able to Perform Coverage	Background Only Coverage
VI. Interpersonal Tasks - General		
53 Work effectively under time pressure	2-4	6-7
51 Communicate effectively orally	1	8-9
52 Develop effective question-asking technique	0-1	8-9
49 Maintain professional demeanor	0-1	6
50 Maintain professional attitude	0-1	6
47 Relate effectively to non-firm and non-client individuals	0	4-6
48 Deal effectively with changing interpersonal situations	0	4-5
VII. Professional Development Tasks		
59 Ask for assistance when you need it	3-7	3-5
56 Keep up-to-date with professional literature	1-3	5-6
60 Develop self-confidence as an auditor	0-1	2-3
57 Use firm-provided reference materials	0-2	3
58 Take advantage of in-firm training	1-3	0-1
63 Develop a business sense	1	6-7
62 Maintain a professional appearance	0-1	5-6
61 Be active in professional organizations	0-1	4-5
55 Plan for your personal development	0-1	2-4
54 Make on-the-job performance consistent with goals	0-1	1-4

*Behavioral objectives are listed in descending order of "able to perform" coverage within Classifications I - VII.

**Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

perform" coverage in one accounting course and "background only" coverage in three courses. Within each classification, the table presents the behavioral objectives in descending order of "able to perform" coverage.

If users of the study have interest in the behavioral objectives which did not receive any "able to perform" coverage, they can use Table IX to identify such behavioral objectives and to determine the amount of "background only" coverage each obtained. Even though a certain behavioral objective did not receive any "able to perform" designations in the courses, more than one "background only" assessment may have equated to "able to perform." Logic suggests that the more "background only" assessments, the more likely "able to perform" equivalency would have resulted. Behavioral Objective #32, "Write effectively," did not obtain an "able to perform" designation in any of the 10 courses, but faculty members assessed eight courses as providing "background only" information for #32. That amount of "background only" coverage may have equated to "able to perform" for Behavioral Objective #32.

Coverage Provided by Each of the Ten Courses

The fourth topic indicated the coverage of the behavioral objectives provided by each of the 10 accounting courses in a typical OSU BS program. Table X shows how each course contributed to developing students' proficiency to perform the behavioral objectives.

Table X shows that Course 4503 (Auditing) provided "able to perform" coverage for 10-27 of the behavioral objectives and "background only" coverage for 33-46. Ranges of coverage occurred when

two faculty members assessed a course and their assessments for that course differed, as was the case with Courses 3303, 3403, 4003, 4403 and 4503.

TABLE X
SUMMARY OF "ABLE TO PERFORM" AND "BACKGROUND ONLY" COVERAGE OF THE BEHAVIORAL OBJECTIVES BY THE TEN ACCOUNTING COURSES IN A TYPICAL OSU BS PROGRAM

Accounting Course Number*	Course Description	Number of Behavioral Objectives Out of 63**	
		Able to Perform Coverage	Background Only Coverage
4503	Auditing	10-27	33-46
3303	Financial Accounting I	3-16	12-28
4303	Fiduciary and Institutional Accounting	12	18
3203	Budgetary Control and Cost Analysis	11	40
4203	Cost Determination and Control, and Special Topics	11	40
3403	Financial Accounting II	2-9	15-25
4003	Fundamentals of Federal Taxation	0-6	15-22
4403	Accounting for Consolidations	0-3	0-26
2103	Principles of Accounting I	1	21
2203	Principles of Accounting II	1	21

*Courses are listed in descending order of "able to perform" coverage, using the greater coverage in cases where two faculty members assessed a course differently.

**Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

Table X reveals substantial differences in "able to perform" and "background only" coverages among the 10 courses. Course 4503 (Auditing) received an assessment indicating that it provided "able to perform" competence in 27 behavioral objectives, more than any other course. Two courses, 4003 (Fundamentals of Federal Taxation) and 4403 (Accounting for Consolidations), each received an assessment stating that the course did not offer students any "able to perform" coverage. "Background only" designations varied from a high of 46 for 4503 (Auditing) to a low of zero for 4403 (Accounting for Consolidations). When considering the variety among the 10 accounting courses which comprised a typical OSU BS program, it did not seem unusual to have considerable variations in the numbers of "able to perform" and "background only" assessments. An undergraduate course in Auditing (4503) could have been expected to have greater relevance to staff auditors' initial assignments than Fundamentals of Federal Taxation (4003). One faculty member's assessment of Accounting for Consolidations (4403) raised doubts as to its validity because the instructor indicated that the course did not offer any "able to perform" or "background only" coverage of the behavioral objectives. However, because the analysis reported all assessment data by using ranges of coverage, that questionable evaluation remained in the study data.

Coverage of the Behavioral Objectives by a
Typical OSU MS Program in Accounting (E)

The analysis in this area examined the coverage of the behavioral objectives by a typical OSU MS program in accounting. The courses

in such a program comprised all 10 accounting courses in a typical OSU BS program plus five additional graduate-level accounting courses. Table V lists these 15 MS program courses. The analysis considered five topics: applicable comments from analysis of the BS program, extent of "able to perform" coverage, intensity of coverage, coverage provided by each of the 15 courses and comparison of the MS program coverage with that of the BS program.

Applicable Comments From Analysis of the BS Program

The first topic summarized comments from analytical area D concerning a typical OSU BS program which also applied to a typical OSU MS program considered in this area. Users of the study should keep in mind the limitations of the analysis attributable to the scarcity of course assessments plus the need for faculty members to make interpretations about the behavioral objectives. The assessment of two courses as providing "able to perform" coverage of a behavioral objective offered added assurance of students' proficiency with respect to that behavioral objective. Finally, more than one "background only" designation for a behavioral objective may have equated to "able to perform" coverage for that behavioral objective.

Extent of "Able to Perform" Coverage

The second topic examined the extent of "able to perform" coverage provided by the 15 accounting courses in each of the seven behavioral objective classifications. Table XI presents the appropriate data.

TABLE XI

SUMMARY OF THE EXTENT OF "ABLE TO PERFORM" COVERAGE PROVIDED BY FIFTEEN ACCOUNTING COURSES IN A TYPICAL OSU MS PROGRAM IN EACH OF THE SEVEN BEHAVIORAL OBJECTIVE CLASSIFICATIONS*

Number of Accounting Courses Providing "Able to Perform" Coverage**	Number of Behavioral Objectives Receiving "Able to Perform" Coverage							Total
	35 Technical Tasks			18 Interpersonal Tasks			10 Professional Development Tasks	
	I***	II	III	IV	V	VI	VII	
7-9		2						2
6-9		1	1					2
5-9							1	1
6-7			1					1
5-7							1	1
4-7		1						1
5-6			1					1
4-6						1		1
5		1						1
3-5		1						1
2-5		1						1
4		1				1		2
2-4		1		1			2	4
3		1	1					2
2-3					1	2	2	5
2	2	2					1	5
1-2	3		1			1	1	6
1	2	2		1				5
0-1	1	1	1				2	5
0	4	1	1	4	4	2		16
Totals:	12	16	7	6	5	7	10	63

*Table V lists the 15 courses in a typical OSU MS program.

**Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

***Table III identifies the seven behavioral objective classifications.

Table XI shows that two of the 12 behavioral objectives in Classification I received "able to perform" designations in two of the 15 accounting courses. In the same row, the table indicates that a total of five (out of 63) of the behavioral objectives received "able to perform" coverage in two of the 15 courses.

The analysis described the extent of "able to perform" coverage by using the terms "extensive," "moderate" and "limited," defined on page 114 in connection with the BS program. For a typical OSU MS program in accounting, Table XI shows extensive coverage of the behavioral objectives in Classifications II, III, VI and VII, and limited coverage in each of the other three classifications. No classification received moderate coverage.

Intensity of Coverage

The third topic analyzed intensity of coverage by indicating the number of behavioral objectives which received "able to perform" coverage in two or more accounting courses, in at least one course and in no course at all. Table XI provides the data.

Considering the behavioral objectives in total, and using the smaller numbers from the ranges of coverage in Table XI, about one-half (31 out of 63) of the behavioral objectives obtained "able to perform" designations in at least two courses and two-thirds (42 out of 63), in at least one course. Twenty-one of the behavioral objectives did not receive any "able to perform" coverage. Using the larger numbers from the ranges in Table XI, over one-half (37 out of 63) of the behavioral objectives achieved "able to perform" assessments in at least two courses and over two-thirds (47 out of 63), in

at least one course. The remaining 16 behavioral objectives did not achieve any "able to perform" assessments. This meant that students in a typical OSU MS program had a high degree of assurance of learning to perform proficiently from 31 to 37 of the 63 behavioral objectives because that number received "able to perform" coverage in at least two courses. Students could have expected to learn to perform from 42 to 47 of the behavioral objectives (which included the 31 to 37) since that number obtained an "able to perform" assessment in at least one course.

Table XII supports the foregoing analysis by providing detailed information about the "able to perform" coverage of the behavioral objectives within each of the seven classifications. Table XII also introduces the "background only" coverage data for the 15 accounting courses in a typical OSU MS program.

TABLE XII

DETAILED "ABLE TO PERFORM" AND "BACKGROUND ONLY"
COVERAGE PROVIDED BY FIFTEEN ACCOUNTING
COURSES IN A TYPICAL OSU MS PROGRAM IN
EACH OF THE SEVEN BEHAVIORAL OBJEC-
TIVE CLASSIFICATIONS

Behavioral Objective Number and Short Title*	Number of Accounting Courses Out of 15**	
	Able to Perform Coverage	Background Only Coverage
I. Technical Tasks - Preparation for Audit Test Work		
9 Update systems documentation and program for minor changes	2	3

TABLE XII (Continued)

Behavioral Objective Number and Short Title*	Number of Accounting Courses Out of 15**	
	Able to Perform Coverage	Background Only Coverage
I. Technical Tasks - Preparation for Audit Test Work (Cont.)		
7 Assist to prepare audit program for a major accounting area	2	0
11 Assist to evaluate systems of internal control by major system	1-2	3-4
12 Assist to prepare audit test plan	1-2	1-2
4 Organize preliminary confirmation program	1-2	0-1
10 Prepare systems documentation and audit program in area of major change or for new client	1	4
8 Obtain specific work assignment	1	2-3
1 Understand client's business	0-1	11-12
2 Know impact of regulatory agencies	0	11
3 Assist to organize and collect files and supplies	0	4-5
5 Assist to organize material to be provided by client personnel	0	3-4
6 Prepare for a specific audit assignment	0	2
II. Technical Tasks - Audit Test Work		
21 Make calculations	7-9	3-4
16 Prepare trial balance	7-9	0-2
28 Develop systematic approach to problem solving	6-9	5-6
26 Produce high quality work	4-7	7-8
17 Prepare or obtain revenue and expenditure schedules by client's major categories	5	4
27 Assume responsibility	3-5	4-5
24 Apply GAAP	2-5	5-7
20 Maintain attitude of skepticism	4	6-7
19 Reconstruct complex transactions	2-4	5-7
15 Recognize material items	3	6-7
14 Perform detailed account balance and transaction testing	2	3
25 Apply GAAS	2	1
18 Gather relevant information from on-going operating systems	1	4-5
23 Handle statistics	1	4-5
13 Organize work assignments	0-1	6
22 Handle computer data	0	4-5

TABLE XII (Continued)

Behavioral Objective Number and Short Title*	Number of Accounting Courses Out of 15**	
	Able to Perform Coverage	Background Only Coverage
III. Technical Tasks - Documentation of Audit Test Work		
33 Prepare adjusting journal entry	6-9	3-5
30 Demonstrate technical competence	6-7	5-6
31 Demonstrate analytical ability	5-6	8
32 Write effectively	3	10
29 Prepare workpapers	1-2	3-4
35 Complete assignment	0-1	4-5
34 Prepare conclusions for major areas	0	3
IV. Interpersonal Tasks - Client Personnel		
40 Handle client questions	2-4	5-6
36 Work effectively with wide variety of clients	1	6-7
39 Maintain effective relationships with client clerical personnel	0	5
37 Deal effectively with all levels of client personnel	0	4
41 Develop techniques to handle conflict	0	4
38 Maintain effective relationships with client managerial personnel	0	3
V. Interpersonal Tasks - Firm Personnel		
46 Accept constructive criticism	2-3	11
44 Relate effectively to other firm staff personnel	0	8-9
43 Relate effectively to your Senior	0	8
42 Relate effectively to firm's management	0	5-6
45 Assist Senior to supervise others	0	3
VI. Interpersonal Tasks - General		
53 Work effectively under time pressure	4-6	9-10
51 Communicate effectively orally	4	10-11
50 Maintain professional attitude	2-3	9
49 Maintain professional demeanor	2-3	8
52 Develop effective question-asking technique	1-2	12-13
48 Deal effectively with changing interpersonal situations	0	6-7
47 Relate effectively to non-firm and non-client individuals	0	5-7

TABLE XII (Continued)

Behavioral Objective Number and Short Title*	Number of Accounting Courses Out of 15**	
	Able to Perform Coverage	Background Only Coverage
VII. Professional Development Tasks		
59 Ask for assistance when you need it	5-9	4-6
56 Keep up-to-date with professional literature	5-7	6-7
57 Use firm-provided reference materials	2-4	4
58 Take advantage of in-firm training	2-4	2-3
62 Maintain a professional appearance	2-3	6-7
54 Make on-the-job performance consistent with goals	2-3	3-6
63 Develop a business sense	2	10-11
60 Develop self-confidence as an auditor	1-2	2-3
61 Be active in professional organizations	0-1	7-8
55 Plan for your personal development	0-1	5-7

*Behavioral objectives are listed in descending order of "able to perform" coverage within Classifications I - VII.

**Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

Table XII shows that Behavioral Objective #9, "Update systems documentation and program for minor changes," Classification I (Technical Tasks - Preparation for Audit Test Work), obtained "able to perform" coverage in two accounting courses and "background only" coverage in three courses. Within each classification, the table presents the behavioral objectives in descending order of "able to perform" coverage.

If users of the study have interest in the behavioral objectives which did not receive any "able to perform" coverage, they can use

Table XII to identify such behavioral objectives and to determine the amount of "background only" coverage each obtained. Even though a certain behavioral objective did not receive any "able to perform" designations in the courses, more than one "background only" assessment may have equated to "able to perform" as discussed previously.

Coverage Provided by Each of the Fifteen Courses

The fourth topic indicated the coverage of the behavioral objectives provided by each of the 15 accounting courses in a typical OSU MS program. Table XIII shows how each course contributed to developing students' proficiency to perform the behavioral objectives.

Table XIII shows that Course 5503 (Advanced Auditing) provided "able to perform" coverage for 30 of the behavioral objectives and "background only" coverage for 27. Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed, as was the case with Courses 3303, 3403, 4003, 4403 and 4503.

Table XIII reveals substantial differences in "able to perform" and "background only" coverages among the 15 courses. Course 5503 (Advanced Auditing) received an assessment indicating that it provided "able to perform" competence in 30 behavioral objectives, more than any other course. Two courses, 4003 (Fundamentals of Federal Taxation) and 4403 (Accounting for Consolidations), each received an assessment stating that the course did not offer students any "able to perform" coverage. "Background only" designations varied from a high of 46 for

TABLE XIII
 SUMMARY OF "ABLE TO PERFORM" AND "BACKGROUND
 ONLY" COVERAGE OF THE BEHAVIORAL OB-
 JECTIVES BY THE FIFTEEN ACCOUNT-
 ING COURSES IN A TYPICAL
 OSU MS PROGRAM

Accounting Course Number*	Course Description	Number of Behavioral Objectives Out of 63**	
		Able to Perform Coverage	Background Only Coverage
5503	Advanced Auditing	30	27
4503	Auditing	10-27	33-46
5003	Advanced Studies in Federal Taxation	16	7
3303	Financial Accounting I	3-16	12-28
5303	Seminar in Contemporary Accounting Theory II	15	21
4303	Fiduciary and Institutional Accounting	12	18
3203	Budgetary Control and Cost Analysis	11	40
4203	Cost Determination and Control, and Special Topics	11	40
3403	Financial Accounting II	2-9	15-25
5203	Seminar in Contemporary Accounting Theory I	6	12
4003	Fundamentals of Federal Taxation	0-6	15-22
5013	Tax Research and Planning	3	24
4403	Accounting for Consolidations	0-3	0-26
2103	Principles of Accounting I	1	21
2203	Principles of Accounting II	1	21

*Courses are listed in descending order of "able to perform" coverage, using the greater coverage in cases where two faculty members assessed a course differently.

**Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

4503 (Auditing) to a low of zero for 4403 (Accounting for Consolidations). When considering the variety among the 15 accounting courses which comprised a typical OSU MS program, it did not seem unusual to have considerable variations in the numbers of "able to perform" and "background only" assessments. A graduate course in Advanced Auditing (5503) could have been expected to have greater relevance to staff auditors' initial assignments than Fundamentals of Federal Taxation (4003).

Comparison of the MS Program Coverage
With That of the BS Program

The fifth topic considered the differences between the "able to perform" coverage of the behavioral objectives by a typical OSU BS program and by a typical OSU MS program. The BS program plus five graduate-level accounting courses comprised the MS program as described earlier in Table V. Table XIV shows coverage of the behavioral objectives by the BS program, the MS program and the five incremental courses which differentiated the two programs. The table presents data in three groupings of the behavioral objectives: (1) those covered to the extent of "able to perform" in two or more accounting courses, (2) those covered to the extent of "able to perform" in at least one accounting course and (3) those which did not receive "able to perform" coverage in any of the accounting courses.

Table XIV shows that 11-18 of the behavioral objectives obtained "able to perform" designations in two or more courses in the BS program and 31-37 in the MS program. This meant that students in a

typical OSU MS program had a high degree of assurance of learning to perform proficiently 19-20 more of the behavioral objectives than in a typical OSU BS program. This resulted from the MS program's offering "able to perform" coverage in two or more courses for 19-20 more of the behavioral objectives than did the BS program. The same table indicates that 23-42 of the behavioral objectives achieved "able to perform" assessments in at least one course in the BS program and 42-47 in the MS program. This meant that students in a typical OSU MS program could have expected to learn to perform from 5-19 more of the behavioral objectives than in a typical OSU BS program. This resulted from the MS program's offering "able to perform" coverage in at least one course for 5-19 more of the behavioral objectives than did the BS program. The MS program's advantage of greater coverage also appeared when considering the no "able to perform" coverage comparison in Table XIV. The MS program failed to provide any "able to perform" coverage for 16-21 of the behavioral objectives as compared with 21-40 for the BS program.

The five incremental accounting courses in the MS program provided additional coverage of the behavioral objectives when compared with the BS program. Increases occurred both in numbers of two-or-more course "able to perform" coverages and in numbers of at-least-one course "able to perform" coverages. Fewer behavioral objectives lacked "able to perform" coverage in the 15-course MS program than in the 10-course BS program.

Summary

This chapter presented analysis of the study results in five

TABLE XIV
 COMPARATIVE "ABLE TO PERFORM" COVERAGE OF THE
 BEHAVIORAL OBJECTIVES BY TYPICAL OSU
 BS AND MS PROGRAMS

Groupings of Behavioral Objectives	Number of Behavioral Objectives Covered to the Extent Indicated*		
	In 10 BS Program Courses **	In 15 MS Program Courses ***	In 5 Incremental (MS over BS) Courses
"Able to perform" coverage in two or more accounting courses	11-18	31-37	19-20
"Able to perform" coverage in at least one accounting course	23-42	42-47	5-19
No "able to perform" coverage in any accounting course	21-40	16-21	5-19

*Ranges of coverage occurred when two faculty members assessed a course and their assessments for that course differed.

**From Table VIII.

***From Table XI.

areas. The first three analytical areas considered various aspects of the behavioral objectives. The remaining two areas dealt with the study's example of the use of the behavioral objectives by OSU accounting faculty members for assessing courses.

Analysis of the sources of data which provided input from which to develop the behavioral objectives showed commonality of expectations about staff auditors' performance among the 14 offices of the nine participating employers. Differences existed among individual

supervisors in terms of style and method of dividing work, but these did not seem to be differences among offices or participating employers.

The scope of the behavioral objectives proved extremely broad, encompassing technical tasks, interpersonal tasks and professional development tasks. Practitioners reported that both the importance and frequency of assignment of a given behavioral objective could vary with each supervisor-staff auditor combination and usually related to the current work situation.

Analysis of the data suggested several possible uses for the behavioral objectives. Participating employers could use them in staff auditors' job descriptions with spin-off benefits in performance reviews, salary administration and continuing education. Accounting faculties could use the behavioral objectives not only to assess academic courses, but also to counsel students. The behavioral objectives could give students information useful in making decisions about elective courses, extracurricular activities and summer employment opportunities.

The limited number of qualified faculty members' assessments available for each accounting course plus the need for interpretations provided only limited satisfaction with analysis of the courses' coverage of the behavioral objectives. However, the behavioral objectives still offered an additional communications link between practitioners and academicians, and provided faculty members with an additional tool for evaluating course content and teaching methodology.

In a typical OSU BS program, students had a high degree of assurance of learning to perform proficiently from 11 to 18 of the 63 behavioral objectives because that number received "able to perform"

coverage in at least two accounting courses. Students could have expected to learn to perform from 23 to 42 of the behavioral objectives (which included the 11 to 18) since that number obtained an "able to perform" assessment in at least one accounting course. When following a typical OSU BS program, students did not receive "able to perform" coverage for 21 out of 63 of the behavioral objectives and may not have received such coverage for as many as 40.

Analysis of a typical OSU MS program showed increased "able to perform" coverage of the behavioral objectives when compared with the BS program. In a typical OSU MS program, students had a high degree of assurance of learning to perform proficiently from 31 to 37 of the 63 behavioral objectives because that number received "able to perform" coverage in at least two accounting courses. Students could have expected to learn to perform from 42 to 47 of the behavioral objectives (which included the 31 to 37) since that number obtained an "able to perform" assessment in at least one course. When following a typical OSU MS program, students did not receive "able to perform" coverage for 16 out of 63 of the behavioral objectives and may not have received such coverage for as many as 21.

CHAPTER VI

CONCLUSIONS AND RECOMMENDATIONS

Overview

Chapter VI presents conclusions and recommendations. The conclusions flowed from the analysis of study results, reported in Chapter V, and provided a basis for the recommendations.

The conclusions did not necessarily relate to the analytical areas, A through E, on a one-to-one basis. For example, Conclusion One did not necessarily relate exclusively to analytical area A, nor Conclusion Two, to analytical area B. The conclusions fell into three groups. The first three conclusions pertained to the behavioral objectives without regard to their application to a specific university's curriculum. The next two conclusions, Four and Five, related to the use of the behavioral objectives to evaluate accounting courses at Oklahoma State University (OSU). Conclusion Six followed a review of the study data as a whole.

Each conclusion served as a basis for a recommendation (or recommendations), which related directly to it. For example, Recommendation One pertained to Conclusion One and Recommendation Two, to Conclusion Two.

Conclusion One

The analysis of study results showed many similarities among the 14 offices of the nine participating employers as to expectations about the role of staff auditors and did not reveal any major differences. Input from the three groups of practitioners (category A and B supervisors and managers) contained many similarities and few differences. The differences that existed did not affect the behavioral objectives but related to terminology, detailed office procedures and individual supervisors' styles and methods of dividing work. The commonality of expectations about staff auditors among the offices permitted the development of a composite list of behavioral objectives to describe the role of staff auditors. This same commonality indicated that any efforts to increase the coverage of the behavioral objectives in an academic curriculum would benefit most students planning to join the auditing staff of a public accounting firm. Such efforts also could benefit most public accounting employers by reducing the initial training time required by these better-prepared graduates. These considerations led to Conclusion One:

A commonality of expectations about the role of a staff auditor among the participating employers permitted the development of a composite list of behavioral objectives to describe that position and makes worthwhile any effort to increase the relevance of academic preparation.

Recommendation One

The behavioral objectives offer faculty members an additional communications link with public accounting practitioners by providing instructors with specific data about firms' performance expectations

of newly-employed graduates. Academicians who present courses which set preparation for a professional career in public accounting as an objective could use the behavioral objectives as additional input. Such input might influence both course content and method of presentation. Because of the commonality of expectations about the role of staff auditors among participating employers, it would seem as if a university's special efforts to prepare students for initial professional assignments would cause favorable reactions among potential employers. This could result in continued or increased competition among employers for the university's graduates. The competition might benefit both students and faculty members if employers were to seek competitive advantages by offering new internship programs for students, additional summer or part-time employment for faculty members and more special grants to accounting departments. Recommendation One follows:

Faculty members in accounting departments of universities could use the behavioral objectives as additional input in making decisions about course content and method of presentation to maintain or increase the attractiveness of their graduates to potential employers.

Conclusion Two

Supervisors expected not only proficiency in the performance of technical tasks by staff auditors, but also high quality performance of a substantial number of interpersonal and professional development tasks. Interpersonal and professional development tasks constituted almost half (28 out of 63) of the behavioral objectives. During in-depth interviews, category A supervisors and managers expressed the belief that new staff auditors had more difficulty in effectively

performing interpersonal and professional development tasks than in effectively performing technical tasks. Based on this information, a relevant academic curriculum should prepare students in non-technical (interpersonal and professional development) areas as well as in technical (accounting) matters. These considerations led to Conclusion Two:

A relevant academic curriculum should prepare students to perform both technical (accounting) and non-technical (interpersonal and professional development) tasks expected of a staff auditor.

Recommendation Two

Since supervisors expected staff auditors to perform effectively both technical and non-technical tasks, individuals planning a career in public accounting need to learn to perform both types of tasks associated with the staff auditor position. Supervisors indicated that on-the-job performance of the non-technical (interpersonal and professional development) tasks did not occur in isolation, but took place in conjunction with the performance of technical tasks. This suggested that students could receive maximum benefit by learning to perform the non-technical tasks in conjunction with the technical tasks. This kind of learning seems feasible in an academic environment. Faculty members could make themselves aware of the interpersonal and professional development tasks expected of staff auditors by reviewing relevant behavioral objectives in the study. The behavioral objectives might serve as the bases for faculty members' discussions with practitioners. Accounting instructors could seek ways within the framework of their regular classes to impart knowledge

and to develop skills which would prepare students to accomplish non-technical as well as technical tasks. Appropriate classroom techniques might include small group projects, individual reports requiring input from other persons (preferably non-students) and presentations by guest speakers from the profession. Recommendation Two follows:

Faculty members in accounting departments of universities could assist students to learn to perform interpersonal and professional development tasks in conjunction with technical tasks by using relevant teaching methodology and by integrating material about non-technical tasks with traditional technical (accounting) subject matter.

Conclusion Three

The behavioral objectives described the on-the-job performance expectations of newly-employed staff auditors held by their immediate supervisors. This information seemed to have implications both for the academicians who prepare students to assume these roles and for the practitioners who hire graduates into these entry-level professional positions. The implications suggested a variety of possible uses for the behavioral objectives. Some of the possible uses apply jointly to practitioners and academicians, while others apply only to participating employers or to accounting faculties. The study explored one possible joint usage of the behavioral objectives by demonstrating their communicative value between practitioners and academicians. Analytical area C (Chapter V) discussed some of the additional possible uses of the behavioral objectives by participating employers and by accounting faculties. These considerations formed the basis for Conclusion Three:

In addition to the joint practitioner-academician usage of the behavioral objectives explored in the study, the

behavioral objectives have additional possible uses--by participating employers in job descriptions for staff auditors and by accounting faculties in counseling students.

Recommendation Three (A)

Some study data related to possible uses of the behavioral objectives by practitioners. Several of the category A supervisors told the researcher that they had not thought as specifically about their expectations of staff auditors as they had when developing and reviewing the behavioral objectives. Following review of the behavioral objectives, one manager stated that he intended to use selected behavioral objectives to form the basis of a job description to assist in training new staff auditors in his group. These comments suggested the possible use of the behavioral objectives by participating employers as parts of job descriptions for staff auditors. If used in job descriptions, the behavioral objectives could yield spin-off benefits in performance reviews, salary administration and continuing education programs as reviewed in analytical area C (Chapter V). The discussions with practitioners provided the basis for Recommendation Three (A):

Participating employers could use applicable portions of the behavioral objectives as parts of job descriptions for staff auditors in order to provide more meaningful performance reviews, aid in effective salary administration and increase the relevance of continuing education.

Recommendation Three (B)

Many students seek counsel from accounting faculty members about careers in public accounting. While some faculty members have public

accounting experience and other faculty members have not, both groups could use the behavioral objectives and accompanying reference material as additional information for students who express interest in public accounting careers. Since the behavioral objectives focused on the performance requirements of the entry-level auditing position in a public accounting firm, they could assist in answering the question, "What would my first job be like?" Students also could use the information when making decisions about elective courses, extra-curricular activities and summer employment opportunities as discussed in analytical area C (Chapter V). Recommendation Three (B) follows:

Faculty members in accounting departments of universities could use the behavioral objectives to counsel students about the entry-level professional position of staff auditor in a public accounting firm.

Conclusion Four

The discussion in analytical area D (Chapter V) demonstrated one possible application of the behavioral objectives; i.e., their use by OSU faculty members to assess the 10 accounting courses which comprised a typical OSU BS program. Although only one or two faculty members were sufficiently well-acquainted with each course to provide a qualified assessment, the faculty members did evaluate students' learning in each course in terms of the behavioral objectives from actual practice. The results of these course assessments provided the basis for Conclusion Four:

A typical OSU BS program in accounting covered from 23 to 42 (out of 63) of the behavioral objectives to the extent of "able to perform," but failed to provide such coverage for at least 21 of the behavioral objectives and possibly for as many as 40.

Recommendation Four

Conclusion Four indicated that a typical OSU BS program in accounting failed to provide "able to perform" coverage for at least 21 of the 63 behavioral objectives and may have failed to provide such coverage for as many as 40. A logical question arose as to whether a university should intentionally prepare its BS accounting students to perform all of the behavioral objectives of their first professional position. If the answer was "yes," then all of the behavioral objectives required coverage to the extent of "able to perform." If the answer was "no," then a corollary question developed: "If a university should not cover all of the behavioral objectives to the extent of 'able to perform,' then which ones, if any, should it cover to that extent?"

Pedagogic questions aside, it seemed as if a university's accounting curriculum could not provide "able to perform" coverage for all of the behavioral objectives because certain of them involved firm-specific or client-specific data. Examples included Behavioral Objective #34, "Prepare conclusions for major areas," and #43, "Relate effectively to your Senior." Logic suggested that universities did not have access to sufficient firm-specific and client-specific data to permit complete "able to perform" coverage. However, it seemed reasonable that a university should develop students' "able to perform" competence in behavioral objectives which lent themselves to academic-type presentation and which did not depend on firm-specific or client-specific data. Examples included Behavioral Objective #23, "Handle statistics," and #32, "Write effectively."

It seemed as if decisions as to whether an accounting curriculum, such as the 10 courses which comprised a typical OSU BS program, should cover certain behavioral objectives rest with the faculty members who have curriculum responsibilities within the university organization. The study recognized that coverage of the behavioral objectives constituted only one input to the curriculum decision-making process. However, the study did demonstrate the usefulness of behavioral objectives as a technique for achieving this type of input. Making specific recommendations about additions or deletions of courses' coverage of the behavioral objectives exceeded the scope of the study. The study developed data from actual practice relevant to supervisors' expectations of newly-employed staff auditors and provided that data to faculty members. The faculty members could use the behavioral objectives as an additional tool with which to assess accounting courses and as a basis for discussions with practitioners concerning aspects of courses' coverage. The study focused on the use of the behavioral objectives as a communications link between practitioners and academicians, and provided analysis to stimulate the communicative process. Faculty members need to take action if they wish to make curriculum changes as a result of course assessments or discussions with practitioners. These considerations formed the basis for Recommendation Four:

OSU accounting faculty members could use the coverage of the behavioral objectives by the 10 courses in a typical OSU BS program as a basis for discussions with practitioners and as input for decisions concerning accounting course content and method of presentation.

Conclusion Five

The discussion in analytical area E (Chapter V) continued the demonstration of the use of the behavioral objectives by OSU faculty members to assess their accounting courses, this time considering the 15 courses which comprised a typical OSU MS program. As reviewed in the analysis and in connection with Conclusion Four, the faculty members assessed courses in terms of the abilities students developed to perform the behavioral objectives from accounting practice. The results of the course assessments which related to a typical OSU MS program provided the basis for Conclusion Five:

A typical OSU MS program in accounting covered from 42 to 47 (out of 63) of the behavioral objectives to the extent of "able to perform," but failed to provide such coverage for at least 16 of the behavioral objectives and possibly for as many as 21.

Recommendation Five (A)

Conclusion Five indicated that a typical OSU MS program in accounting failed to provide "able to perform" coverage for at least 16 of the 63 behavioral objectives and may have failed to provide such coverage for as many as 21. The earlier discussion in Recommendation Four concerning whether a university should provide all, some or no "able to perform" coverage of the behavioral objectives applies here, also. It seemed as if decisions as to whether an accounting curriculum, such as the 15 courses which comprised a typical OSU MS program, should cover certain behavioral objectives rest with the faculty members who have curriculum responsibilities within the university organization. Making specific recommendations about additions or

deletions of courses' coverage of the behavioral objectives exceeded the scope of the study. The study focused on the use of the behavioral objectives as a communications link between practitioners and academicians and provided analysis to stimulate the communicative process. Recommendation Five (A) follows:

OSU accounting faculty members could use the coverage of the behavioral objectives by the 15 courses in a typical OSU MS program as a basis for discussions with practitioners and as input for decisions concerning accounting course content and method of presentation.

Recommendation Five (B)

Conclusion Four indicated that the 10 accounting courses in a typical OSU BS program covered from 23 to 42 of the behavioral objectives to the extent of "able to perform" and Conclusion Five stated that the 15 accounting courses in a typical OSU MS program provided that coverage for 42 to 47 of the behavioral objectives. Obviously, the MS program offered the greater coverage.

These circumstances suggested that an individual who completed a typical OSU MS program would have greater initial competence as a staff auditor in a public accounting firm than would the same individual who finished a typical OSU BS program. The greater competence could translate into better job performance and less need for initial in-firm training. Firms might analyze on-the-job performance and training needs of OSU MS and BS graduates to determine if differences do exist in actual practice. If firms identify such differences, they could use the analysis as a basis for reviewing policies concerning recruiting, salary offers, initial assignments

and training programs. These considerations formed the basis for Recommendation Five (B):

Participating employers could review on-the-job performance and training needs of OSU MS and BS graduates to determine if differences exist, and if differences do exist, firms could use the analysis to review policies concerning recruiting, salary offers, initial assignments and training programs.

Conclusion Six

Public accounting practitioners spent professional time providing data from which to develop a set of behavioral objectives which described the role of a staff auditor. Once developed, the behavioral objectives gave Oklahoma State University faculty members a basis for assessing their accounting courses. Behavioral objectives thus offered a communications link between public accounting practitioners who employ accounting graduates and academicians who prepare students for professional employment in that field. This suggested the use of behavioral objectives as a method for practitioners to make specific input to faculty members concerning course content. The use of behavioral objectives also furnishes a method for academicians to discuss specific levels of academic preparation with practitioners in terms of expected on-the-job performance requirements for graduates. Both practitioners and academicians have responsibilities to pursue areas of mutual interest and behavioral objectives offer a common basis for effective communications. Conclusion Six follows:

The behavioral objectives offered a communications link between practitioners who spent professional time to provide input for the behavioral objectives and academicians who later used the behavioral objectives to assess accounting courses.

Recommendation Six

Practitioners and academicians who want to communicate about academic preparation for entry into public accounting and who did not participate in the study may decide to use the study data without modification. A practitioner may review the behavioral objectives and determine that they properly describe the role of a staff auditor in the practitioner's firm. Academicians who want to evaluate their accounting courses relative to a staff auditor's role in public accounting may decide that the study's participating employers closely resemble employers which their university supplies. These academicians might conduct faculty assessments of courses (and degree programs) using the behavioral objectives without modification.

Practitioners could develop behavioral objectives in their own organizations using the general pattern followed in the study. Firms could use the resulting behavioral objectives in job descriptions for staff auditors and as input to accounting faculties at universities where the firms recruit. Practitioners also could use various combinations of study and newly-developed behavioral objectives.

Academicians could modify the study in a number of ways. Accounting faculties could send the list of behavioral objectives to selected practitioners and solicit changes to describe the role of a staff auditor in a particular environment. Other groups of academicians might elect to start from the beginning by conducting in-depth interviews with practitioners. Either approach could produce data with which accounting faculties could assess courses in terms of firms' on-the-job expectations of newly-employed staff auditors.

These considerations led to Recommendation Six:

Practitioners and academicians who want to communicate more specifically about the academic preparation of staff auditors could use the study data without modification, with modification or as a basis for additional studies.

Summary

The first three conclusions and recommendations pertained to the behavioral objectives without regard to their application to a specific university's curriculum. Conclusion One recognized the commonality of a staff auditor's role among different participating employers. The accompanying recommendation encouraged faculties' use of the behavioral objectives to maintain or increase the attractiveness of their graduates to potential employers. Conclusion Two highlighted the behavioral objectives' non-technical dimensions as well as their technical aspects. Recommendation Two suggested that students would gain the most benefits from an academic program by learning to perform technical and non-technical tasks together. Conclusion Three pointed out possible uses of the behavioral objectives in addition to the example explored in the study. Two recommendations followed. One dealt with practitioners' use of the behavioral objectives as part of job descriptions for staff auditors and the other, with accounting faculty members' use of the behavioral objectives to counsel students.

The next two conclusions and associated recommendations related to the use of the behavioral objectives to assess accounting courses at Oklahoma State University. Conclusion Four indicated that a typical OSU BS program covered between 23 and 42 of the behavioral objectives, although it failed to provide "able to perform" coverage

for 21 to 40. The accompanying recommendation encouraged the OSU accounting faculty to review the BS program's content and methods of presentation in terms of the behavioral objectives. Conclusion Five indicated that a typical OSU MS program covered between 42 and 47 of the behavioral objectives, although it failed to provide "able to perform" coverage for 16 to 21. Two recommendations followed. One encouraged the faculty's review of the MS program in terms of the behavioral objectives and the other, the practitioners' recognition of differences between OSU BS and MS graduates in terms of preparation for the position of staff auditor.

The last conclusion and recommendation reflected aspects of the entire study. Conclusion Six pointed out the communications link which the behavioral objectives provided between practitioners and academicians. The accompanying recommendation suggested that practitioners and academicians who want to communicate more effectively about academic preparation of staff auditors use the behavioral objectives without modification, with modification or as the basis for additional studies.

CHAPTER VII

STUDY SUMMARY

The literature describes an apparent communications gap between public accounting practitioners and academicians who prepare students to enter that profession. Both practitioners and academicians have identified the problem. The study responded to the problem by demonstrating the usefulness of behavioral objectives as an additional communications link between the actual practice of public accounting and academic preparation for the profession. Although encountering a number of limitations attributable to both the nature of the project and the resources available, the study selected a manageable environment of practitioners and academicians in which to work.

Behavioral objectives deal with what is to be done (the task), and the indicators by which satisfactory results may be judged (associated performance criteria). Odiorne (7) made the case for the use of (behavioral) objectives to measure on-the-job performance in a profit-oriented organization such as a public accounting firm. Mager (5) made the case for the use of (behavioral) objectives to measure successful classroom learning in an academic program such as a university accounting curriculum. Thus, the possibility exists for linking practitioners and academicians through common behavioral objectives.

The study focused on providing answers to two research questions. The first sought a description of the role of staff auditor, a position usually assigned newly-employed university graduates in public accounting firms, by using the technique of behavioral objectives. The study developed 63 behavioral objectives to describe the role of a staff auditor with data obtained from practitioners through in-depth interviews and questionnaires. Participants included 89 individual professionals from 14 offices of nine different major public accounting firms.

The study showed commonality of expectations about staff auditors' performance among the participating employers. This underscored the worth of any effort to increase the relevance of academic preparation. The scope of the behavioral objectives turned out to be quite broad and included both technical (accounting) and non-technical (interpersonal and professional development) tasks.

The second research question inquired as to how well the Oklahoma State University (OSU) accounting curriculum prepared graduates to fill positions as staff auditors. Thirteen full-time faculty members assessed the 19 regularly-presented OSU accounting courses in terms of coverage of the behavioral objectives. Each course was analyzed by the one or two faculty members who were sufficiently well-acquainted with the course to provide a meaningful evaluation for the purposes of the study. The methodology used the assessments to determine the behavioral objective coverage of the 10 accounting courses in a typical OSU BS program and of the 15 accounting courses in a typical OSU MS program.

The faculty assessments of the OSU accounting courses showed that a typical MS program provided greater "able to perform" coverage of the behavioral objectives than did a typical BS program. Conversely, the MS program omitted coverage of fewer of the behavioral objectives than did the BS program.

The study data, analysis and conclusions resulted in recommendations which included some of a general nature and others directed to the OSU accounting faculty. The general recommendations suggested that faculties use the behavioral objectives to increase accounting course relevance, integrate technical and non-technical subject matter in accounting courses and counsel students who expressed interest in public accounting careers. Other general recommendations suggested that practitioners use the behavioral objectives as parts of job descriptions to achieve spin-off benefits in performance reviews, salary administration and continuing education. The recommendations directed to the OSU accounting faculty encouraged the review of courses' content and presentation method in view of the behavioral objective assessments. Specific recommendations as to additions or deletions of behavioral objective coverage by accounting courses fell beyond the scope of the study.

The final conclusion stated that the behavioral objectives had offered a communications link between practitioners who had spent professional time providing data from which to develop the behavioral objectives and academicians who later used the behavioral objectives to assess accounting courses. The accompanying recommendation

indicated that practitioners and academicians not involved in the study could use the study data without modification or could modify it in a number of ways to fit their own environments.

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APPENDIX

ACCOUNTING COURSE ASSESSMENT QUESTIONNAIRE

ACCOUNTING COURSE ASSESSMENT QUESTIONNAIRE

Report for course: _____

Faculty member providing assessment: _____

Definitions:

- A. Able to perform: Faculty member believes that students who successfully complete the specific academic course under consideration, and as a result of that specific academic course, should be able to accomplish the task according to the associated performance criteria specified in the related behavioral objective without additional formal instruction, but not without review of course materials, nor without implementing instructions from the supervisor concerning approval procedures, format, style and other office ground rules.
- B. Background only: Same as "Able to perform" except that the student receives information which is only somewhat related to the behavioral objective and, therefore, probably could not accomplish the task according to the associated performance criteria without significant on-the-job training, self-study or additional formal, academic-type instruction.
- C. Not related: Course does not pertain to the task.

Behavioral Objective Number and Short Title	Able to perform	Back- ground only	Not re- lated
<u>I. TECHNICAL TASKS - PREPARATION FOR AUDIT TEST WORK</u>			
1 Understand the client's business.	_____	_____	_____
2 Understand impact of regulatory agencies on client.	_____	_____	_____
3 Assist Senior to organize and collect files and supplies.	_____	_____	_____
4 Organize preliminary confirmation program.	_____	_____	_____
5 Assist Senior to organize materials to be provided by client personnel.	_____	_____	_____
6 Prepare for specific audit assignment.	_____	_____	_____
7 Assist Senior in preparing audit program for a major accounting area.*	_____	_____	_____

*The remaining behavioral objectives appeared in the same format on this Accounting Course Assessment Questionnaire used to collect faculty input, but are omitted here.

VITA²

Charles Harwood Shook

Candidate for the Degree of

Doctor of Philosophy

Thesis: BEHAVIORAL OBJECTIVES AS A COMMUNICATIONS LINK BETWEEN ACCOUNTING PRACTICE AND ACADEMIC PREPARATION

Major Field: Business Administration

Biographical:

Personal Data: Phi Eta Sigma, Washington and Lee University, 1944; Beta Alpha Psi and Phi Kappa Phi, Oklahoma State University, 1976 and 1977; CPA, Oklahoma, 1978; member American Accounting Association, American Institute of Certified Public Accountants and Oklahoma Society of CPAs.

Education: Received Bachelor of Science degree in General Engineering from United States Military Academy in 1948; received Bachelor of Business Administration degree in General Business from University of New Mexico in 1952; received Master of Science degree in Accounting from Oklahoma State University in 1977; completed requirements for the Doctor of Philosophy degree at Oklahoma State University in May, 1979.

Professional Experience: Industrial Engineer; Supervisor, Industrial Engineering; Manager, Business Recruiting; Eastman Kodak Company, 1953-1962. Supervisor, Personnel Planning and Budgets, Finance Staff; Administrative Manager, Assembly Division Controller's Office; Supervisor, Engineering and Technical Education, Personnel and Organization Staff; Manager, Training Services Department; Operations Manager, Transportation Services; Ford Motor Company, 1962-1971. Vice President, Human Resources; The Williams Companies, 1971-1975. Human Resources Manager; Deloitte Haskins and Sells, 1978-present.