DEVELOP TEAM SKILLS IN INTRODUCTION TO ACCOUNTING COURSES

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For more than two decades, employers have criticized the writing, oral communication, interpersonal, and teamwork skills of new college hires. As a result accounting professionals and educators have advocated that greater attention be given to skill or personal competency development in the accounting curriculum.

In its *Core Competency Framework, t*he American Institute of Certified Public Accountants (AICPA) identified interaction as one of the key personal competencies, stating that accounting professionals must be able to work with others to accomplish objectives. The Institute of Management Accountants' practice analysis (1999, 5) found that team participation and leadership was increasing. The report noted that more than 70 percent of management accountants work in companies where at least some management accountants serve on cross-functional teams. And the first position statement issued by the Accounting Education Change Commission (1990, 7) identified the ability to work with others, particularly in groups, as one of the capabilities needed by accounting graduates. These three documents echoed the accounting profession's plea for enhanced team skills. As a result many business schools and accounting programs have introduced pedagogical changes into their curriculums. This article focuses on ways to enhance the development of students' team or group skills.

TEAM SKILLS IN THE ACCOUNTING PROGRAM

To respond to the accounting profession's call for skill development and to fulfill the mission of the school of business, the accounting faculty at XYZ University includes five skills objectives among the learning outcomes for students in the undergraduate accounting program. The learning outcome and goals relevant to teamwork are that students:
- Work effectively in teams to achieve common goals by organizing, coordinating, and performing tasks and promoting effective communication. Specifically, students should:

    1. Assist in organizing and coordinating team activities
    2. Complete own share of responsibilities
    3. Contribute to problem solving processes
    4. Create collaborative atmosphere by communicating effectively, and
    5. Assist in conflict resolution

These learning outcome and goals mirror the effective team member competencies agreed upon by the faculty in the school of business. Descriptions of these team competencies appear in Appendix A.

Because the two-course introduction to accounting sequence is taken by all pre-accounting/business majors, the accounting faculty agreed to use assignments in these

courses that are designed to introduce and develop team skills. The faculty designated the second course, Introduction to Management Accounting, as the initial collection point for the assessment of team skills. This course uses a team-based project that involves the analysis of a company's financial and market performance. The project spans four to six weeks and involves the completion of a team written report and oral presentation. Accounting professors employ several tactics to facilitate the development of team skills.

TACTICS TO DEVELOP TEAM SKILLS

As a faculty member assigns a team project in an introduction to accounting course, the faculty member communicates the importance of teams in the workplace. In addition, the assigned project is of a magnitude or complexity that prevents it from being more effectively or efficiently completed by an individual. With these assumptions in place, the following suggested tactics are employed to facilitate the development of team skills.

Communicate Expectations

Students in an introduction to accounting class will have likely participated in group or team projects in other classes or extracurricular activities. However, many will have had little or no formal instruction in team management or team member roles and responsibilities. In the introduction to accounting courses at XYZ University, most instructors give two informational handouts to students. The first handout is the competency descriptor that appears in Appendix A. The instructor discusses each of the competencies and provides illustrative examples of how students can demonstrate proficiency with each competency. For example, a student would demonstrate proficiency in team problem solving by completing assigned information searches, contributing to the brainstorming of alternative solutions, and assisting in the evaluation of alternative solutions. A student demonstrates a lack of proficiency in problem solving when s/he fails to perform these tasks.

The second handout suggests specific actions that students might take to maximize team benefits and minimize team inefficiencies. Issues, such as, effectively tapping unique individual skills, assigning roles and responsibilities, coordinating team member tasks, establishing timelines, and coping with team conflicts would be addressed in this document. An article by Page and Donelan (2003, 127) includes an example of team project guidelines that could serve as a model for this handout.

Write Team Policies

Team members should assume responsibility for the effective functioning of their team. At their first team meeting, members are asked to write team policies. The policies should address team member responsibilities, meeting times, project timeline,

attendance expectations, team recordkeeping, decision-making method (consensus or majority vote), conflict resolution, and accountability measures to be taken if a member does not fulfill his or her responsibilities. The policies should also address problems of free-riding behavior and domineering team members. Each team member signs the policy statement, and a copy of the signed policy statement is forwarded to the instructor. The team policies serve as a contract for the project, aid project planning, and reduce team conflicts.

Maintain Meeting Minutes

Meeting minutes document the activities and decisions of the team. The team recorder should note attendance at meetings and list tasks performed by the team members during the meeting. Team member progress toward or completion of tasks and responsibilities should be recorded in the minutes. The minutes should also identify any issues or problems that remain to be resolved. The team submits the minutes to the instructor either periodically or at the completion of the project. Periodic submission of the minutes keeps the instructor aware of team progress and problems so that team conflicts and free-riding behavior may be remedied more quickly. However, if the instructor prefers that the team members deal with such issues, the minutes would be submitted at the end of the project. The instructor may also ask that individual team members maintain a personal time sheet or log. Students use this document to report work completed outside team meetings. By reviewing the minutes and individual logs, the instructor can differentiate effective, productive team members from less effective, nonproductive members.

Use Peer Ratings

To promote accountability among team members, the students complete peer ratings of their teammates. Although there is plentiful anecdotal evidence that team members give high ratings or do not want to "tattle" on one another, research provides evidence that peer evaluation can have positive team benefits. Paswan and Gollakota (2004, 230) indicate that the rating halo effect can be minimized by using a multi-item scale rather than global measures. Chen and Lou (2004, 281) report that students will be highly motivated to provide feedback on peer evaluations when they believe their feedback will be considered in determining grades and/or will lead to reduced conflict and even workloads.

Rather than ask students to complete peer rating scales, ask them to identify whether specific criteria or behaviors have been met by the team members. Strom and Strom (1999, 178) assert that the proportion of team members who report that a criteria or behavior was fulfilled is a more meaningful indicator of performance than the frequency or level of performance. The behavior observation feedback form used in the introduction to accounting courses at XYZ University appears in Appendix B. The observable behaviors included on the form are used because of their close alignment to

the team competency descriptors. This feedback form is shared with the team member being rated and reported to the instructor.

A separate Likert-type rating form is also completed and submitted to the instructor. However, these ratings may or may not have a direct effect on the student grade. The peer ratings from this form are used as part of the accounting program assessment of its teamwork related learning outcome. Overall student achievement of teamwork competencies are assessed at the program level rather than at the individual student level. For a recent semester, the following proportion of introductory accounting students received proficient evaluations for team competencies:

Organization	Coordination	Participation	Problem Solving	Group Dynamics	Conflict Resolution
89.2%	91.1%	91.1%	92.4%	95.6%	93.7%

CONCLUSION

Because accounting and business professionals must be able to function effectively in teams, many accounting instructors have introduced team projects into their courses. However, team projects can be frustrating for both students and professors, particularly if the rationale and expectations for the project have not been adequately communicated. Essential team skills can be developed and improved if the instructor systematically incorporates the tactics of communicating expectations, requiring students to write team policies and maintain meeting minutes, and asking students to provide feedback through peer ratings or checklists. The team project in the introductory accounting course introduces students to team competencies which will be further utilized in upper level business and accounting courses.   When faculty in subsequent courses consistently voice the same expectations regarding team competencies, team skills will be enhanced as students progress through the curriculum. The team skills developed while in college then will enable students to transition more easily into the workplace.

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Appendix A - Description of Effective Team Member Competencies

The five competencies of an effective team member are described below. The first three competencies (organization/coordination, participation, and problem solving) deal with maintaining *structure* in the team, which includes the organization of team meetings, the assignment of roles and tasks, the definition of goals, and the active participation of all team members in order to effectively complete the team's *tasks*. The final two competencies (group dynamics and conflict resolution) deal with a team's *interaction* or the give-and-take dialogue among team members. Team members must promote effective communication in order to develop healthy *relationships* and cohesiveness. An effective team maintains a balance between structure and interaction. This balance allows team members to feel comfortable contributing to discussion and have a positive attitude about being a part of the team while maintaining a strong focus on the team's goals.

Task/Structure Competencies

Competency:	
1: Organization/ Coordination	A team member who offers organization and coordination to a team helps in organizing the structure of team meetings by keeping the group focused on the task at hand and the team goals. In order to organize the team, the goals of the team will be clearly identified and defined. In addition, a team member competent in this area will work to coordinate the efforts of team members by assisting in the clear definition of roles and tasks that each team member should complete as well as developing deadlines. A member with strong coordination skills will work to integrate ideas from all team members into the final product. This competency emphasizes mutual leadership among team members or a shared commitment and responsibility for the team reaching its goal.
2: Participation.	A team member participates by not only attending meetings regularly and punctually but also contributes to the team by carrying his/her share of the responsibility for tasks that must be completed outside team meetings. Tasks are completed in a timely fashion and are of high quality.
3: Problem Solving	Teams are often called upon to make a decision or solve a problem; therefore, team members should be able to contribute effectively to the problem solving process. Dewey's reflective thinking model serves as a basis for the areas assessed in problem solving (1. clearly define the problem, 2. analyze the problem, 3. generate solutions, 4. evaluate and select the best solution). Defining the problem is covered in competency one (organization/coordination) with the defining of goals. A competent team member will contribute research and/or information about the given problem in order to effectively analyze all aspects of the problem. Next, a competent team member will contribute to the brainstorming of creative solutions to the problem. Multiple solutions should be generated freely without fear of criticism. Once a list of alternatives has been generated, group members evaluate the solutions by discussing the positive and negative consequences of each alternative, select the best possible solution that meets the team's goals, and take action.

Relational/Interaction Competencies

4: Group Dynamics	Group dynamics includes effectively communicating a team member's own ideas and encouraging the contribution of others' ideas. A team member should actively contribute his/her own ideas to the discussion without monopolizing the meeting time. Listening actively involves concentrating on what others are saying rather than formulating what you will say next and responding verbally by asking questions, paraphrasing, and building upon others' ideas. A team member can encourage others' participation by being nonverbally responsive (maintaining eye contact, nodding the head, leaning forward, smiling, etc.) and being verbally responsive to others' ideas and actively soliciting the participation of quieter team members. Overall, an atmosphere of collaboration should be established through consultation with others, asking relevant questions, and addressing other members' concerns and ideas.
Competency 5: Conflict	Conflict is a healthy part of team communication because it challenges members to seek information and to think more critically about the issues. Conflict can occur simply because of misunderstandings or when people simply disagree. An effective team member will deal with

Resolution	conflict in a way that is constructive rather than destructive to the team. When conflict does occur, the effective team member focuses on issues, information, and evidence rather than personalities. Oftentimes in teams, there are members who play dysfunctional roles such as disrupting or monopolizing the discussion and those that simply do not participate or carry their fair share of the workload (free riders). These problems should be addressed by describing the behavior rather than attacking the individual. A conflict due to a difference of opinion on an issue should include generating multiple solutions to the conflict and basing the decision on objective criteria on which the team can agree. Overall, conflict resolution should include objectivity that will create a supportive rather than a defensive climate.

Appendix B

In order to provide more detailed feedback to this team member, please check the specific behaviors you observed that team member demonstrate. Please include additional comments that you feel necessary to provide appropriate feedback to that individual.

___ Assists in assignment of roles and responsibilities.
___ Contributes to the definition of team goals.
___ Assists in prioritizing and coordinating goals.
___ Helps integrate individual contributions into team's final product.
___ Attends meetings consistently and punctually.
___ Consistently completes team assignments and tasks on time.
___ Carries own share of team's responsibilities.
___ Contributes information and/or research.
___ Participates in team brainstorming of solutions/alternatives to problem.
___ Assists in constructively evaluating pros and cons of generated solutions.
___ Participates in team discussion.
___ Does not monopolize team's discussion time.
___ Listens actively by paraphrasing/building upon ideas of others.
___ Encourages others to participate.
___ Emphasizes issues rather than personalities.
___ Offers constructive solutions to conflict.
___ Constructively addresses free- riders (members not contributing adequately to team).
___ Resolves conflict using objective criteria.