

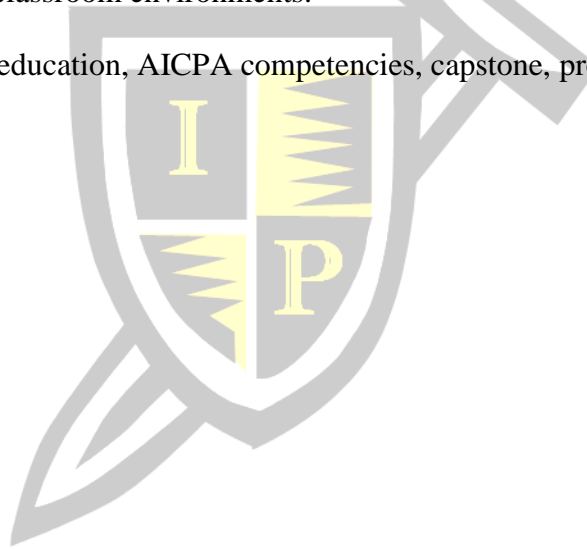
## **Friday forum and the AICPA core competency framework: Honing students' personal competencies**

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### **ABSTRACT**

This paper shares one learning technique for honing undergraduate students' personal competencies. The senior accounting capstone course at a small Midwestern private liberal college includes a weekly seminar series, called the Friday Forum, where students and practitioners meet to discuss a current professional accounting article. Since Spring 2004, when the course was first offered, Friday Forum has evolved into a key course component. Following a brief review of the relevant literature, the paper continues with an overview of the capstone course, describes the workings of the Friday Forum, provides student and practitioner feedback about Friday Forum, and closes with an examination of the Forum's advantages and drawbacks from the instructor's four-year experience with it. Suggestions are included about how to adapt Friday Forum to larger classroom environments.

Keywords: accounting education, AICPA competencies, capstone, professional orientation, transition



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## **INTRODUCTION**

Communication. Interaction. Leadership. Technology. Problem solving. Professional demeanor. Project management. These seven generic or personal competencies are among the 20 identified by the AICPA in its Core Competency Framework (1999). Divided into three categories – broad business perspective, functional, and personal – these competencies are the essential building blocks for successful performance in the accounting profession (Appendix A). To meet AACSB assurance of learning (AOL) requirements, several undergraduate accounting programs use the Core Competency Framework (CCF) to guide their curricular decisions and include a collection of the competencies in their program AOL of learning outcomes (Tennessee Technological University, Kennesaw State University, SUNY Oneonta, Florida International University, Texas Christian University, and Western Michigan University are examples). As the content commonly falls within the scope of accounting and business courses, some might claim it is easier for faculty to foster their students' functional and broad business perspective competencies. But as the breadth and depth of what could or should be covered in accounting and business courses constantly expands, it can become more difficult to incorporate certain of the personal competencies in those same courses.

## **REVIEW OF THE LITERATURE ABOUT PERSONAL COMPETENCIES/SKILLS**

Since the Core Competency Framework's release in 1999, various authors have written about learning and teaching tools and their link to the CCF. It is interesting to note that many of the personal competencies identified in the CCF can be mapped to personal skills identified by faculty and accounting practitioners in Albrecht & Sack's *Accounting Education: Charting the Course through a Perilous Future* (2000) as well as the Brigham Young University accounting faculty's list of competencies needed to practice accounting (Deppe et al., 1991). Table 1 (Appendix B) presents a comparison of the CCF personal competencies and the personal skills noted by Albrecht & Sack and BYU faculty.

VITA, the Volunteer Income Tax Assistance program, is one learning and teaching tool incorporating several of the personal Core Competency Framework elements. The VITA program was created to serve lower-income taxpayers who need help filling out tax returns and uses qualified individuals to prepare annual tax returns. A number of undergraduate accounting programs have a VITA program to provide their majors with tax preparation experience and to serve the local community. Serving as a VITA volunteer provides students with a variety of settings in which to develop these personal competencies. Hocking and Hocking (2009) describe the service-learning that takes place in their VITA program as helping students' interpersonal and communication skills. Edmond and Tiggeman (2009) state that their VITA students start with little experience in "professional roles", but that the VITA service helps sharpen students' professional demeanor. As well, Tschopp (2005) mentions the connection between student VITA volunteers and what this service does to enhance their interaction, communication and professional skills.

Burke et al. (2008) remind of the importance of continually updating computer and technology skills in the accounting classroom and identify places where research, using the then-named FARS database. Blouch, Ulrich, and Michenzi (2010) explain the merits of socializing accounting students to the culture and norms of the accounting profession and the significance of "developing communication and other professional business skills" as they get ready to enter

the workplace. A survey of management accountants by Manly, McKnight, and Thomas (2008) reports practitioners find ethics, professionalism, and oral and written communication skills as three of the six most important skills needed by entry-level accountants.

Debessay (2004) posits that problem-based learning in the accounting curriculum develops students' problem-solving and decision making skills, helps students work effectively in small team settings, and fosters their oral and written communication abilities. In her new role as a college accounting professor, Wu (2008) describes how she incorporates assignments to promote students' understanding of the power of teamwork and personal interaction and her attempts to raise awareness of "learning to assume responsibility and take initiative, ensuring that common goals are achieved, using consensus-building to resolve controversial issues, and matching complementary skills and talents in appropriate ways."

McVay, Murphy, and Sung's (2008) study of students in three accounting classes indicate that after reconfiguring a computerized classroom, students felt that the technology changes helped them "behave in a manner consistent with the character and standards of the profession" and "work productively with individuals in a diversity of roles and with varying interests". Beard (2007) links the skills developed in an accounting internship to six of the seven CCF personal competencies and notes that an internship allows students to "demonstrate time management, display initiative, demonstrate continuous improvement by accepting and acting on criticism, display an appropriate attitude toward work, and display respect confidentiality", among other aspects.

A survey of employers by Jackling and De Lange (2009) show team skills, leadership and the potential for it, oral communication, and interpersonal skills are the most sought after personal skills in new accounting graduates. Kermis and Kermis (2010) describe how soft skills are being enhanced through the introduction of an accounting "lab" connected with several courses. Personal skills such as motivation and time management are two of the five foci of the laboratory. Cook et al. (2011) outline the importance of emotional intelligence to the practice of accounting, in particular regarding "leadership, team building, client relations, and, perhaps, decision-making", but note that little has been done by accounting educators to foster this ability in accounting students.

## **AN OVERVIEW OF THE UNDERGRADUATE CAPSTONE COURSE**

### **Accounting Research**

Offered at a small Midwestern private liberal arts college, Acct 460, Accounting Research, is a required course for the Accounting and Public Accounting (150 hour program) majors. First rolled out in January 2004, the course's roots are in another senior level accounting course, Accounting Theory. When the new computerized format of the Uniform Certified Public Accountant Examination (CPA exam) was announced in 2003, the accounting faculty agreed it was time to incorporate the then-named FARS (Financial Accounting Reporting Standards) database into a senior level accounting course and to give students ample experience using the database for accounting research. Accounting Theory was removed from the course offerings and the new course, Accounting Research, took its place as one of several upper-level electives for the majors. Accounting Research went from an elective course to a required course – and the capstone for the accounting and public accounting majors – in 2007.

In the first few years it was delivered, the majority of work in Accounting Research was spent using the FARS database to handle structured and unstructured accounting minicases prepared by the course instructor. Many topics covered in the old Accounting Theory course were carried over to the new course and explored in a less conceptual and more practical fashion. But as the years passed it became increasingly important to the accounting faculty that Accounting Research also serve as a course that helped accounting majors make the transition from students to accounting professionals. At this college, few seniors attend graduate school or work in public accounting after graduation; nonetheless, the faculty wished that the Research course could evolve into a course where contemporary accounting problems and topics could be introduced and discussed while preserving the GAAP research elements of the course using the Accounting Standards Codification.

### **Description of the Friday Forum**

And thus Friday Forum was created to introduce current accounting issues to the capstone students. Student enrollment in the capstone course typically ranges from 14 to 20 students. In a 14-week semester two Fridays are set aside for student research project presentations and poster sessions, leaving 12 weeks for the Forum program. Students choose a partner and the team of two students search professional publications – articles generally come from the current or previous year’s issues – for a topic of interest. The course instructor must approve the article choice. Once approved, a link to the article PDF file or website is posted to the online course schedule. Classmates read the article ahead of the scheduled Friday Forum. The pair of students (we refer to them as the discussion facilitators) usually prepare between 12-15 discussion questions to ask during the Forum. Although it is not required, nearly all student facilitators show these questions to the course instructor ahead of time to be sure their understanding of the article and suitability of discussion questions are on target.

What distinguishes Friday Forum from other classroom discussions of professional articles and makes it an effective vehicle for honing three of the Core Competency Framework’s personal competencies (communication, interaction, and professional demeanor)? It is the involvement of local accounting practitioners and accounting faculty at every Forum. Before the semester begins, members of the local chapter of the state society of CPAs, accounting alumni working in the area, and other practitioners are informed about the Forum and invited to attend. Arrangements with the state CPA society permit the college to award CPE (1 hour for each Friday Forum); no fees or tuition are charged. For anyone attending all 12 weeks it is a very inexpensive manner of obtaining CPE. But additional benefits are gained by the practitioners’ presence – both from the standpoint of the students and the practitioners.

The regular meeting time of Accounting Research is Monday, Wednesday, and Friday from 11:00am – 11:50am. It is scheduled at this time primarily for convenience for the practitioners. Many combine it with (or use) their lunch hour to attend. The pair of student facilitators welcomes participants to the Forum, provides an overview of the article, and then dives into the discussion questions. The student facilitators are not to prepare a talk or presentation, rather their role is to lead and guide the article discussion. If classmates don’t respond to questions it is up to the facilitators to figure out how to stimulate the conversation (much like faculty do every day in the classroom). Sometimes the practitioners “bail out” the students and offer some comments or observations to seed the conversation, but generally the facilitators are responsible for initiating and keeping the discussion going. Likewise, they also

need to balance the discussion by encouraging those who haven't contributed much to talk and politely (or sometimes quite pointedly!) asking those dominating the discussion to let others have a chance to speak.

Each Forum discussion has a semi-formal atmosphere similar to that of a CPE session. The practitioners and instructor occasionally will correct or provide additional background on the matter being discussed. Students quickly learn they cannot come to the Forum unprepared. With a small class size, no student can go without talking at least once or twice each session. Students also realize that their informal style of speaking and body language might be inappropriate for a group that includes practitioners; over time they behave in a fashion more appropriate to a business environment. Thus, various facets of communication, interaction, and professional demeanor are dealt with in the Friday Forum. The importance of these personal competencies certainly could be talked about in accounting and business courses, but nothing can replace the benefits derived from being in a professional setting. Whether honing their abilities or making mistakes and learning from those mistakes, the capstone's Friday Forum has established among senior students a generally accepted notion of appropriate workplace communication skills.

### **FRIDAY FORUM STUDENT FEEDBACK AND PRACTITIONER OBSERVATIONS**

During the Spring 2012 semester, a focus group was conducted with students enrolled in the accounting capstone. The course instructor was not present for the focus group discussion to promote free expression of students' likes and dislikes about Friday Forum. The focus group was lead by a faculty member from the Department of Psychology who is experienced in facilitating focus groups.

Thirteen of the 19 students enrolled in the course participated in the focus group. The facilitator asked several questions of the students: (1) what do you like and dislike about Friday Forum, (2) what is the usefulness of the Forum, and (3) how would improve the Forum or make it more useful? Student responses are summarized in Table 2 (Appendix B).

Practitioners attending the Forum also were asked their views about its value. Two professionals shared their thoughts.

"The Marietta College Friday Accounting Forum provides an opportunity to gain free, local CPE. However, there is so much more that I have gained through participation. The students provide an unfiltered look at the accounting profession. Their views are not influenced by years of experience with changes in the profession. Plus, being from a different generation the discussions offer insight into critical thinking of young adults. This interaction helps me see key accounting and ethical issues from a different point of view. These interactions have given me renewed hope for the future of the accounting profession."

"Marietta College's Friday forum is truly a win-win situation for local accounting professionals and accounting students. As professionals we are kept up-to-date on timely accounting topics and are able to earn local CPE hours at an attractive price (free). The students have a unique opportunity to interact with seasoned accounting professionals while learning about topics that are of current interest to the profession. The combination of accounting professionals and students learning together adds a richness to the learning environment that is rare in today's CPE programs".

## **INSTRUCTOR PERSPECTIVES ON THE ADVANTAGES AND DRAWBACKS OF FRIDAY FORUM**

When it was first instituted in Spring 2009, senior accounting majors didn't know what to think of the Forum series. In the absence of a lengthy tradition of the experience, younger students didn't know or care much about what took place at the Forum. But in the four years since its inception, and in particular the last two years, the department has seen a Friday Forum culture begin to emerge. All accounting students – regardless of their status – are invited to attend the Forum. Juniors are strongly encouraged to visit at least one Friday Forum as a means of observing and understanding what will be expected of them the following year. Several have taken up the offer.

Weekly announcements of the Forum include the names of the discussion facilitators and the title of their article. These are posted on the departmental bulletin board and outside the main accounting classroom. Accounting majors also receive periodic reminders throughout the semester about the Friday Forum website (where the schedule and article links are available).

Another advantage is that points raised in the Forum article discussions are trickling across the department to other courses seniors typically take during their Spring semester. Discussions about articles on ethics and professional behaviors are mentioned by students in their Business Ethics and Auditing courses. Conversations covering internal controls and current hot technology topics such as cloud computing appear again in their Accounting Information Systems course (the same instructor teaches the capstone and AIS). Several student pairs chose revenue recognition articles from the Journal of Accountancy and The CPA Journal and these topics surfaced in Intermediate Accounting III courses. Sometimes management or marketing or finance colleagues will inquire about the articles, saying their students mentioned it to them during or outside of class the following week. Slowly, a Friday Forum culture and reputation are emerging. Seniors and juniors share thoughts about the experience while they are studying or hanging out in the department's reading room.

Moreover, the seniors appreciate the presence of practitioners and see the connections between what's discussed in their courses (accounting and department of business courses). Several "ah-ha" moments during article discussions have resulted in more detailed conversations in the capstone course on the Mondays after the Forum. During the Spring 2012 capstone course, executive compensation, the content of proxy statements, audit committee roles, and corporate governance issues were some of the topics receiving coverage the week following a Friday Forum. One of the fulltime accounting faculty serves on the audit committee of a publicly listed company; taking advantage of his expertise the instructor invited him to join a class discussion on a Monday after the Forum to talk about the roles played by SEC registrants' audit committees.

Despite the benefits accruing to the students, faculty, and department, things don't always fall into place so neatly. One of the more significant challenges to make the Friday Forum work is convincing students that the shift of instructional responsibility from professor to students is something they are capable of handling. Usually the first few Forum discussions are led by the academically stronger students. Perhaps they are better at time management and wish to have their Forum facilitating duty completed early in the semester. But their performance as discussion facilitators often sets the tone for what others can do. The students facilitating in the weeks to follow observe and learn from the classmates who preceded them.

Another drawback related to the Forum series is a tendency for the same small cluster of students to be the active participants in each Friday's conversation. This might be attributed to individual students' shyness, a lack of preparation, not understanding the article, or disinterest in the article. However, this is not unlike what happens every day in our classrooms. The pair of student facilitators – and sometimes the instructor and the visiting practitioners – must step up and encourage all students to contribute to the discussion. With a small class size (less than 20 students) the instructor makes it clear from the outset that all students should respond to the facilitators' questions or ask their own questions at least once or twice during each Forum. Building a culture of inquiry, interest, and involvement takes time. And this is part of the evolving nature of the Friday Forum.

Each pair of discussion facilitators sometimes tends to stick with the same theme or rely on the same issue of a professional journal in selecting their articles. The instructor gives the final approval for the article and could insist that another article be chosen (and has done this), but sometimes the facilitators don't share their article ideas with the instructor until the Monday or Tuesday of the week of the discussion. To be sure readers have enough time to read, digest, and reflect on the article, the instructor feels pressured to approve the article even though its topic or theme might be very similar to the article from a week or two earlier. As a means of overcoming this problem, the instructor plans to set submission and approval deadlines to be sure students are working on their article choices sufficiently in advance.

The final drawback of the Forum relates to the number of local practitioners that can attend each week. For the past two years, two local CPAs (not in public practice) have been regular attendees. It's difficult to ask public accounting staff to leave their work for an hour on a Friday during tax season. But since the course is offered only in the Spring semester this cannot be easily fixed. Different days of the week – and evenings – for the Forum have been tried since it was introduced in 2009, but ultimately the Friday late morning time works best for the major stakeholders: students and professor. In the future, more publicity and personal invitations will be extended to alumni CPAs in government, business, and not-for-profits to attempt to increase practitioner involvement.

## **ADAPTING THE FRIDAY FORUM TO OTHER ENVIRONMENTS**

Of course not all institutions offer an undergraduate accounting capstone course or have a similar course into which the Forum could be integrated. As an illustration, only four of 24 Midwestern universities and colleges include an accounting capstone in the undergraduate accounting major (Johnson and Halabi, 2011). So how might faculty interested in the Friday Forum concept adapt its core values and ways to their situations?

First, it could be a voluntary rather than required component of a junior or senior level accounting course. Accounting information systems, auditing, or intermediate accounting courses might serve as an appropriate base for a once-a-month or twice-a-semester forum series facilitated by a panel of students (ideally, three students on the panel to keep it manageable and assign each panelist enough responsibility). This could be designed as an extra credit element of the course by the instructor.

Another recommendation would be to replace an existing article or paper assignment with a forum series. However, a colleague of the paper author is famous for reminding the author not to over-enhance courses. "If you're going to add something you think is useful you've got to be willing to remove something from the course," he says.

One more suggestion might be to offer a forum as part of a brown-bag lunch program. Some accounting schools or departments already have a lunchtime series and the accounting forum could possibly be on the schedule a couple of times each semester. Starting small with perhaps one or two discussions each semester would not involve a significant time commitment from students, accounting faculty, or the local practitioners.

A final idea is to offer the forum discussion series as a co-curricular activity for all accounting majors. This would extend the benefits of the forum experience to sophomores and juniors as well as senior students. If the department or school has a Beta Alpha Psi chapter or other accounting honorary or club, members of the honorary could take turns serving as discussion facilitators.

The key element to making the Friday Forum a success is the advocacy of one or two professors. It is important to have a point person or coordinator to ensure the students are ready and the local practitioners are invited/aware of the events. Perhaps the faculty advocate can obtain departmental or other resources to promote the series in a variety of venues or provide light beverages if events are scheduled during lunchtime or in the late afternoon.

## **FINALE**

Friday Forum succeeds at this institution because of its small size and placement within a capstone course. But concepts and core elements of the series can be implemented or adapted for use in other situations. It can be offered as often as wanted and in classroom or co-curricular settings. A faculty advocate, however, is needed to handle the few administrative tasks and to build colleague and student interest in the program. On the other hand, these steps could be delegated to the leadership of an accounting club or honorary to promote increased student responsibility for the discussion series.

Fewer formal opportunities appear to exist in the accounting classroom for students to foster the personal competencies described by the AICPA, Albrecht & Sack, or the BYU faculty. Most classroom and out-of-class time seems to be dedicated toward developing functional accounting and broad business abilities and skills. Friday Forum was established as one means of honing students' personal abilities, especially the AICPA-identified competencies of communication, interaction, and professional demeanor. While other learning and teaching techniques might accomplish this objective, at this institution the Forum is starting to take on its own culture and a set of expectations which are appreciated by the accounting seniors and looked forward to from junior students.

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## **Appendix A – Core Competencies Identified in the AICPA Core Competency Framework**

### Broad Business Perspective

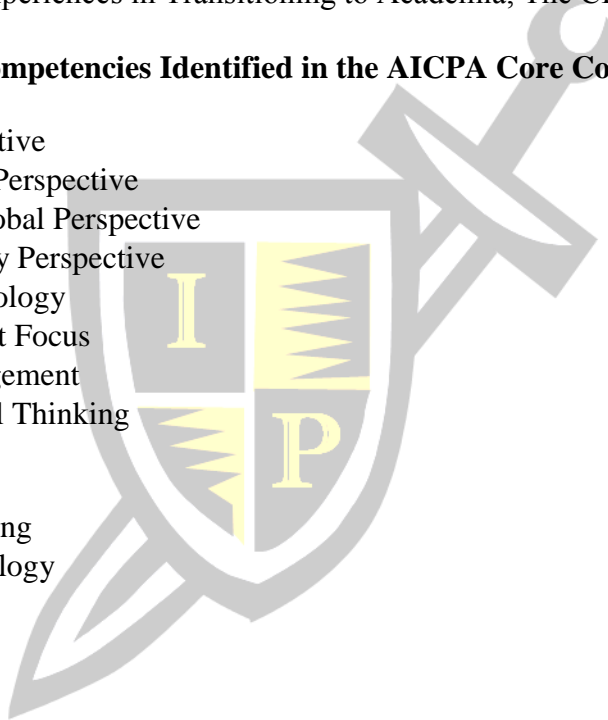
- Industry/Sector Perspective
- International/Global Perspective
- Legal/Regulatory Perspective
- Leverage Technology
- Marketing/Client Focus
- Resource Management
- Strategic/Critical Thinking

### Functional

- Decision Modeling
- Leverage technology
- Measurement
- Reporting
- Research
- Risk Analysis

### Personal

- Communication
- Interaction
- Leadership
- Leverage technology
- Problem Solving/Decision Making
- Professional Demeanor
- Project Management



**Appendix B – Tables**

Table 1 – Personal Competency/Skill Comparisons

Core Competency Framework	Albrecht & Sack	BYU Faculty
Communication (oral and written)	Written and oral communications	Writing, oral presentation, listening
Interaction	Interpersonal skills, teamwork	Understanding interpersonal dynamics; working effectively with diverse groups of people
Leadership	Leadership	Motivating others
Technology	Computing technology	Understanding the role of information technology in business
Problem solving/decision making	Decision making, business decision modeling	Solve unstructured problems in unfamiliar settings; using data, exercising judgment, evaluating risks, and solving real-world problems
Professional demeanor	Professional demeanor	Identifying ethical issues and applying personal values to them; motivation to continue lifelong learning
Project management	Project management	Organizing and delegating tasks

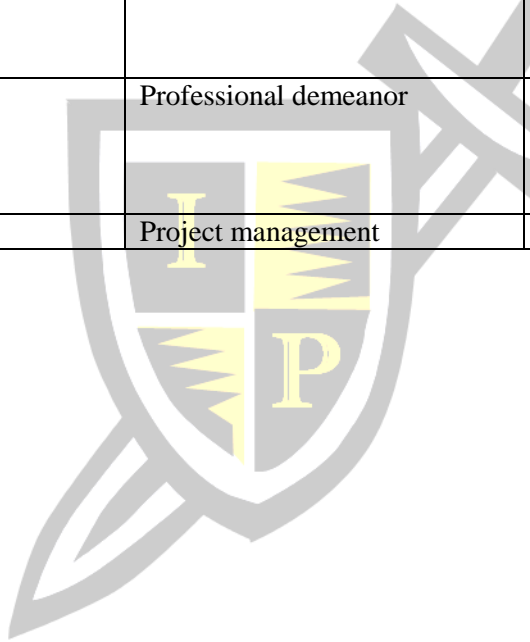


Table 2 – Student Focus Group Feedback

What Students Liked/Usefulness of the Forum	What Students Disliked/Ways to Make the Forum More Effective
<ul style="list-style-type: none"> <li>• Having the extra experience and knowledge from an outside professional in the classroom, making connections with the professionals</li> <li>• Variety of topics – something different each week</li> <li>• Somewhat of a different feel of the classroom, described as informal</li> <li>• More participation and not dreading coming to class because of this</li> <li>• Enjoyed the research more when they have a chance to present it or pick the topic</li> <li>• Experience of preparing and leading discussions</li> <li>• Getting exposure to new and current research and information – preferable to textbooks</li> <li>• Competency in transitioning to the workplace</li> </ul>	<ul style="list-style-type: none"> <li>• Same professionals attended and would like to see others come</li> <li>• Disliked having to find information about an unfamiliar topic that might have come up during the Forum and write about it for the following Monday’s class</li> <li>• An expectation that they were to know information without proper exposure</li> <li>• Could have been better prepared for some discussions they did not lead</li> <li>• Disliked the feeling of being forced to answer questions, and when incorrectly answered being told they were wrong; as a result, hindered participation for fear of being chastised in front of the professional</li> <li>• No benefit to being right – only a negative consequence to being wrong</li> <li>• Have the number of weeks of readings and preparation equal to the number of groups; no benefit for being the discussion leader a second time</li> <li>• Include a reward system for good preparation, leading of discussions, or participation in discussion, or something for getting answers correct</li> <li>• Allow discussion leaders to use PowerPoint</li> <li>• Pairing of students to lead discussions could be better – especially for the international students</li> </ul>