

# THE UTILIZATION OF RETIRED FACULTY IN THE ASSURANCE OF QUALITY CONTROL IN THE CLASSROOM.

Joseph M. McKeon Jr., D.B.A., CPA  
Associate Professor Emeritus of Accounting  
James J. Nance College of Business  
Cleveland State University

William N. Bockanic, J.D.  
Professor of Business Law  
Boler School of Business  
John Carroll University  
20700 North Park Blvd.  
University Heights, Ohio 44118

# THE UTILIZATION OF RETIRED FACULTY IN THE ASSURANCE OF QUALITY CONTROL IN THE CLASSROOM.

## ABSTRACT

This article proposes and discusses the utilization of retired faculty persons (RFP's) as a means of assuring quality control in the accounting classroom, thus offering a different and somewhat "critical perspective" on the usual evaluation process.

Three models are presented; namely, (1) *the Mandatory Model*, i.e. one largely mandated by state Boards of Accountancy, (2) *the College Model*, i.e. one established by the college/university, and (3) *the Individual Model*, i.e. one wherein an RFP audits an accounting course, and thereafter files a report with the instructor/department. Although the *Individual Model* can be easily implemented, the instructor and/or department may determine its use, or even choose to disregard it.

We discuss the methods for implementing the various *models*, and the resulting benefits to the respective stakeholders. The appendix includes a comprehensive sample "course evaluation worksheet" which can be completed by the retired faculty member regardless of the type of *model* employed.

## THE UTILIZATION OF RETIRED FACULTY IN THE ASSURANCE OF QUALITY CONTROL IN THE CLASSROOM.

### INTRODUCTION:

For a number of years, the accounting profession has required peer review of or for practicing Certified Public Accountants. Initially, this was a sound idea, and the passage of time has demonstrated the merit of such review programs. In accounting academia, however, peer review has been somewhat limited. Certainly, for those faculty who are either expected to, or required to, publish in learned journals, peer review occurs when articles are submitted for publication. Often two or more “outside referees” are utilized in the process. Closely related to such “peer review” for publication are the procedures in place at some colleges wherein faculty applying for promotion and/or tenure must have additional outside review of their scholarly publications. This process often enlists the aid of faculty at other institutions.

The thrust of this article though is directed towards *classroom* “peer review.” Such “peer review”, if any, appears largely limited to an institution’s own faculty reviewing other faculty. In other words, these types of “peer reviews” are often “internal” to the specific system. Limited “external peer review” seems to be confined (at the college level) to that conducted by, and during, accreditation visits (AACSB International, Regional Accreditation Commissions, etc.).

Naturally, both of these types of review have benefits, but they also have weaknesses. The suggested or actual benefits are quite obvious, so they will not be cited here but are identified in a later section of the article. The weaknesses however are mentioned because those weaknesses are important to the nature of this article.

First, the results of internal reviews might be biased upward because faculty colleagues "learn to live together," and thus may be reluctant to point out apparent deficiencies and/or areas

for academic improvement. Second, internal politics may influence review results to such an extent that the weaker, but “more popular” instructors are evaluated higher than the better, more diligent and dedicated. In light of this, the question might be posed: “Is educating the accounting student the main objective, or are student gratification and enrollment enhancement the goals?” Third, external reviews (accreditation) are announced “command” performances--much like announced inspections in the military. Those who have lived through accreditation visits understand and appreciate the effort that goes into preparing for the visits, and those same faculty understand well what happens between visits. Yet any classroom visits by the accreditors are very limited, and are *years* apart because the accreditation visits are themselves years apart. Fourth, although accreditors may also perform syllabus reviews as part of their evaluation processes, from an evidentiary point of view syllabi analyses are often suspect. Could one imagine evaluating the quality of food in a given restaurant by reviewing its menu?

The purpose of this article therefore is to propose that retired faculty persons (e.g. particularly those RFP’s who have achieved merit based emeritus status) be utilized in the assurance of quality control in accounting education by auditing the various accounting courses and reporting their findings to the appropriate persons or organizations.<sup>1</sup>

## **METHODOLOGY:**

The generic model for auditing and reporting is fairly simple. The RFP would enroll in an accounting course, or courses, either for credit (i.e. a grade) or as an auditor (i.e. no credit). The RFP would thus attend class for the entire term, during which time he or she would review the course(s) using evaluation forms similar to that which appears in the Appendix.<sup>2</sup> Upon

conclusion of the course(s), the RFP would summarize the results of the review(s) and forward these results to the appropriate party or parties.

Of course the RFP should be a recently retired faculty person, and/or one who has maintained current interest in accounting education. Such a person would be one who has done any one of the following: pursued CPE courses, continued writing and research, instructed CPE courses, or have been involved in professional growth. The RFP would not, and should not, be a retiree who has lost interest in accounting education and has turned to a completely new retirement life.<sup>3</sup> In essence, since many courses already have student evaluations as requirements, these RFP reports would merely be more robust and informative evaluations than the normal undergraduate student evaluations. Often the students in a class are quite naive about what is occurring, plus they do not want to injure or jeopardize their grades. It would seem, however, that one evaluation made by an RFP, who isn't concerned about a grade, could be more telling and valid than an entire class evaluation. More detailed explanations of the procedures follow below, wherein the generic model above is implemented under different conditions or circumstances.

### **SPECIFIC IMPLEMENTATIONS:**

In this section, three different uses of RFP reports are suggested. For purposes of illustration, the three models presented are referred to as: *the Mandatory Model, the College Model, and the Individual Model.*

#### ***The Mandatory Model:***

As its name implies, under this model RFP evaluations would be required --largely mandated by the respective State Board of Accountancy. Under these circumstances, the Board

would probably have to work closely with the Education Establishment such as the Boards of Regents, Boards of Trustees, or other body having oversight of colleges and/or universities. A challenge might be raised by the educators that the respective Board of Accountancy should not be involved in the educational process. This challenge, however, would appear to be somewhat spurious. The accounting profession has in some cases already mandated the so-called "five-year" program as a requirement for the CPA Exam. First, could the Board(s) not require that those instructors in the program be reviewed by peers? Second, from a more subtle aspect, could the Board not require that CPA's who "practice" the teaching of accounting be subject to peer review in order to hold their CPA licenses? Third, could the Board not withhold CPE credit (for teaching accounting) from those CPA/Accounting instructors who refused to be subject to peer review; i.e. RFP evaluation?

If RFP evaluations were mandatory by Accountancy Board rulings, then a copy of the report would be given to the instructor with a copy (the original) going to the appropriate Accountancy Board. Naturally, if the given college or university were part of the evaluation process, it too would receive a copy of the report.

***The College Model:***

Under the assumption that a state-mandated model would not exist, nothing seems to preclude a given college or university from deeming that such RFP reports might be appropriate not just in Accounting, but also in all of its professional programs. Of course for the implementation of a program of this nature, a college would no doubt have to come to grips with the internal politics of the college, faculty inertia and ego, and faculty support. Given the current

circumstances surrounding faculty attitudes, the desire of a college to use RFP evaluations could well be stifled before getting off the ground.

Support for using RFP reports might be found in the fact that some colleges and/or universities already use outside peer review of journal articles when a faculty member applies for promotion or tenure. As stated in the Introduction, why not utilize outside peer-review of the instructional processes as well? To imply or suggest that student evaluations perform this function is deficient. Students do not typically occupy peer status with their professors!

If such *College Models* were implemented, however, the RFP evaluation(s) would go to the respective faculty member(s) within the college as well as to the College or University Provost Office.

***The Individual Model:***

The *Individual Model* is by far the easiest of the three to understand, and perhaps, easiest to implement. Already, course evaluations are used in a substantial number of college accounting courses. At present, should a CPA happen to be in a course as a student (either undergraduate or graduate), he or she would most likely complete the standard course evaluation form at term end. The fundamental differences between the existing procedures and the proposed RFP reports are as follows: (1) the reviewer is a retired faculty person, (2) a different, more thorough, form is used, and (3) the reviewer may or may not be pursuing a grade. Thus, in essence, this model *can* already be implemented whether or not sanctioned by an Accountancy Board or by a given college or university. If the instructor and/or department wished to disregard the report, or did not agree with the report, all he or she would do is "toss" it.<sup>4</sup>

All too often people seem to overlook the fact that while they realize faculty have academic freedom, they do not realize that students have a certain degree of academic freedom as well. Instructors, in their teaching capacity, are "public figures" and are subject to non-malicious evaluation and review. Furthermore, the RFP evaluations need not be looked upon as primarily negative reports. The suggestion here is that most would in fact be positive--with possibly some suggestions for improvements in certain areas.

### **OBJECTIVITY:**

In almost any evaluation process, pure objectivity is probably unachievable if not undefinable. However, subjectivity and/or bias should be reduced greatly, and eliminated if possible. Thus, regardless of the evaluation model considered for use, the RFP should never be a relative of the course instructor. Additionally, the RFP should not be a close friend of the instructor being reviewed. A further requirement would be that the RFP should have considerable academic experience in the course, or courses he or she reviews. For example, an RFP evaluating a course in cost accounting should have sufficient knowledge of, and experience in, teaching cost accounting.

### **BENEFITS:**

The benefits accruing to the respective college, course, instructor, and students are fairly obvious, and have been stated or implied throughout the article. Greater assurance would exist that courses being offered and taught are of the nature, scope and standard stated in the course description and/or syllabus. Also, on a more positive note, the RFP evaluations could provide outside independent ratification of what was being taught and the overall quality of such

instruction. Further, as already mentioned, constructive suggestions for course improvement could be provided by the RFP evaluations.

The benefits to the Retired Faculty Person, or the so-called evaluator, are perhaps a bit less obvious. While one might conjecture somewhat idealistically that the RFP could perform the evaluation process from sheer dedication to both the profession of accounting and the profession of education, a far more practical benefit can be found. That benefit is CPE credit. Thus, a CPA may achieve CPE credit for pursuing accounting courses either for credit or on an audit basis, depending on the circumstances in a particular state. In the latter case, the CPA is required to obtain a letter from the instructor in each course audited that the CPA did indeed attend the sessions. This rule is in place because the mere enrolling for an "audit" does not indicate whether or not a student attended class.<sup>5</sup>

In many state schools (colleges and universities), a person 60 years of age and older can audit, free of tuition charges, on a space available basis. (Usually, a small service charge and/or registration fee are required). Additionally, other incidental costs which the RFP might incur might be reimbursable by the state if the *Mandatory Model* were in place, or a stipend may be offered to the RFP for their evaluative services. In any event, *any* CPA (in Ohio) may achieve CPE credit through the pursuit of college accounting courses, subject to very few constraints.

As this article is being written, the *Individual Model* can be implemented immediately. A Retired Faculty Person (RFP) simply takes an accounting course as a student (usually part-time); and along with, or in lieu of, the course evaluation turns in an RFP evaluation.

## **CONCLUSION:**

What is proposed here is essentially a logical extension of the peer-review concept towards enhancing further the quality of accounting education, and hence the practice of accounting. Three models for the utilization of retired faculty persons have been presented. While two of the three models would involve some formal organizational structuring, the third, the *Individual Model*, can be implemented at present by those concerned retired faculty. Potential objections to classroom peer review are likely to be similar to those raised at the outset of any peer-review process. Presented in a positive light, the process can be of great benefit to all concerned--the instructors, the students, the colleges, the profession, and yes, the reviewer as well!

**APPENDIX**

**COURSE EVALUATION WORKSHEET**

|              |
|--------------|
| Institution: |
|--------------|

|                 |
|-----------------|
| College/School: |
|-----------------|

|             |
|-------------|
| Department: |
|-------------|

|               |            |
|---------------|------------|
| Course Title: | Course No. |
|---------------|------------|

|       |               |
|-------|---------------|
| Term: | Date of term: |
|-------|---------------|

|             |
|-------------|
| Instructor: |
|-------------|

|                 |
|-----------------|
| Course Auditor: |
|-----------------|

\*\*\*\*\*

**GENERAL**

**Place a checkmark in the appropriate box**

Course syllabus available? ? YES ? NO

If yes, attach copy

Apparent deficiencies, if any, noted on syllabus:

---

---

Course objectives stated clearly? ? YES ? NO

Standards of performance stated clearly? ? YES ? NO

Grading Scale presented? ? YES ? NO

Use of calculators permitted? ? YES ? NO

Technology utilized by the instructor (computers,  
online materials, etc.)? ? YES ? NO



Students are required to make class presentations? ? YES ? NO

Other method of assessing class participation? (Explain)

---

---

If practice sets and/or papers are required, are the due dates enforced? ? YES ? NO

Are penalties assessed for late or incomplete submissions? ? YES ? NO

If you answered yes to the above question what penalties are assessed?

---

\*\*\*\*\*

**COURSE SUBSTANCE**

Do lectures appear well-prepared and clearly and thoroughly delivered? ? YES ? NO

Are questions from class encouraged and answered? ? YES ? NO

Is the stated coverage on the syllabus actually fulfilled, delivered and/or completed? ? YES ? NO

If not, what was omitted or canceled? \_\_\_\_\_

---

---

Regardless of the questions immediately above, does the course cover the requisite material for a course of this nature? ? YES ? NO

If not, specify apparent shortcomings: \_\_\_\_\_

---

---

Do examinations appear to cover adequately the course content?                    ?   YES   ?   NO

Frequency of exams: \_\_\_\_\_

Nature of exams: \_\_\_\_\_

Errors or ambiguities detected on exams, if any? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Are exams promptly graded and returned to students for review and/or "feedback?"                    ?   YES   ?   NO

Are students permitted to keep exams?                    ?   YES   ?   NO

Are exams, or grades, curved?                    ?   YES   ?   NO

If so, how? \_\_\_\_\_

\_\_\_\_\_

Are the grade distributions on exams announced to the class?                    ?   YES   ?   NO

\*\*\*\*\*

**SUMMARY COMMENTS AND RECOMMENDATIONS**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Evaluation report filed?                    ?   YES   ?   NO

If answer to above is yes, report was filed with whom? \_\_\_\_\_

Date of filing (if applicable) \_\_\_\_\_

ENDNOTES:

<sup>1</sup>What the authors propose applies to the discipline of accountancy. Similarly, the procedures suggested herein are also applicable to other disciplines. This is particularly so for the *College* and *Individual models* discussed *infra*.

<sup>2</sup>Note should be made at this point that any mature classroom evaluator, (not necessarily an RFP) could complete a considerable portion of the evaluation form. The “accounting education” content is only part of the total package.

<sup>3</sup>In spite of the circumstances and qualifications cited herein, some may still question the RFP’s professional qualifications. Since the RFP is retired, does that mean the RFP cannot conduct a more than adequate evaluation? Seemingly, those who would challenge such an RFP should logically be averse to professional peer review, to student evaluations, and perhaps even to the American jury system. Are undergraduate students in a better position to evaluate than an RFP? Does a panel of jurors really understand the law, as do lawyers?

<sup>4</sup>Dr. McKeon has already performed the steps of the Individual Model except the filing of formal reports with the individual instructors and/or institutions.

<sup>5</sup> Some might question an RFP’s motivation for being involved in voluntary work when opportunities exist for continued teaching on either a full or part-time basis. These latter positions are, of course, compensated. But people are not always motivated by money. If all persons were “compensation oriented” and followed the philosophy of no work without compensation, then there would be no VISTA volunteers, no AARP volunteers, no hospital and church volunteers, no civic volunteers, no volunteer coaches, etc. Further, if the RFP’s remained as full or part-time faculty, they would not meet the criteria for an RFP as explained in this article.