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A CYCLE OF ASSESSMENT ON BUSINESS DRESS: FLIES IN THE OINTMENT

Tim O. Peterson, North Dakota State University
Shontarius D. Aikens, Concordia College

ABSTRACT

This manuscript shares the findings of a four-year learning assurance project conducted at an AACSB-accredited university used to assess first-year business students' competency regarding different forms of business dress. Despite various educational interventions, the results of these assessment cycles indicated that students were unable to successfully match the appropriate dress style to two different scenarios: meeting with a client outside the office, and day-to-day in the office. Further research utilizing focus groups revealed incorrect mental models used by students that were contributing to the deficiencies in their learning. The students were themselves the flies in the ointment that prevented the educators from closing the loop completely on a learning outcome. The findings from the assessment cycle, alternative interventions attempted to enhance student learning, the method used to uncover the incorrect mental models, and a description of the incorrect mental models are presented. The authors provide narratives and insights regarding the educators' challenges in closing the loop.

Keywords: learning assurance, assessment cycle, business dress, mental models

INTRODUCTION

You must unlearn what you have learned –Yoda

Business schools are required by their accrediting bodies to participate in rigorous learning assurance activities while also contributing to the scholarly body of knowledge (AACSB International, January 31, 2016: 29; Accreditation Council for Business Schools & Programs, 2017, June 21). Given these two seemingly competing demands, it is possible to use the learning assurance process to benefit the scholarship of teaching process. A common view is that a school's requirements for learning assurance are separate from the school's intellectual contributions requirement. A more beneficial and complementary approach would be for business schools to submit their learning assurance assessments for peer review, which would feed into the intellectual contributions of teaching and learning scholarship which is a required area of intellectual contribution by AACSB (AACSB International, January 31, 2016: 19). Bacon and Stewart (2017) also emphasize the importance of publishing learning assurance work to help other business schools and faculty to benefit from successes and failures to close the loop in learning assurance. Closing the loop in learning assurance usually requires ongoing cycles of assessment and continuous improvement rather than a one-and-done approach. However, what if you cannot close the loop because there is a flaw in the students' mental model about a topic? The idiomatic expression *fly in the ointment* can be traced back to Biblical times (Schwarcz, 2004). It refers to a drawback that was not evident at first. A more modern version is *a bug in the system*. Software engineers often use this phrase when they discover a coding error in a computer program. This same type of error can show up during learning assurance assessment; but in this case the bug is in the learner's mental model.

There are three goals to this manuscript. One, to highlight an important but often overlooked and missing subject in the education and development of business professionals – business dress competency – and how this particular institution educated students on this topic. Two, to explain how different interventions can be used to close the learning gap in situations where students are not achieving expectations. Three, to describe how incorrect mental models held by students may make it almost impossible to close the learning gap until the learner has actually experienced the situation. Our participants continued to hold on to their faulty beliefs even when they were told they were wrong. Because of their incompetence regarding business dress, they continued to assert what they thought was the correct answer and were confident of that answer even when wrong.

The next sections will provide the appropriate context and foundation used to design the business dress learning assurance assessment. To provide the appropriate contextual knowledge, several topics are discussed: a) changes in workplace dress requirements, b) developing the business dress competency, and c) summary and insights used to develop the business dress learning assurance assessment.

CHANGES IN WORKPLACE DRESS REQUIREMENTS

The issue of business dress is of significance for management educators in several ways. It has been noted that teaching students about appropriate business attire is important in business schools (Kiddie, 2009). Because management educators want their students to be gainfully employed upon graduation, learning how to dress professionally in the workplace is a key employability skill for students (Cutts, Hooley, & Yates, 2015).

Over time, the workplace dress movement pendulum has swung back and forth on the business professional↔business casual spectrum. The business professional standard was established in the late 1980s with John Molloy's book *The New Dress for Success Handbook* (1988) and the 1990s with *New Women's Dress for Success* (Molloy, 1996). This formal dress expectation continued until around the late-1990's, and at that point, most firms began to incorporate a more relaxed business casual dress style (Kiddie, 2009). Sabath (2008: 1) provides an operational definition of the term business casual:

> *The real definition of business casual is to dress one notch down from what is expected in business-professional attire…wearing clothes that will allow professionals to represent their organizations if they are called to a last-minute client meeting,*

Because of the vagueness of the term business casual, guidelines were developed to help individuals understand what it meant to be dressed in business casual style. For example, business casual style consists of keeping one's appearance neat while also dressing to match the attire of the client (Kiddie, 2009: 352).

Eventually firms started moving back to a more formal business professional dress style for the workplace (Kiddie, 2009). Companies began to change the expectations for dress in their companies due to concerns expressed by supervisors. For example, "managers, when surveyed, were upset with the open-toed shoes, tank tops, and sweat pants worn to work" (Saiki, 2006: 1). It appeared that the knowledge of appropriate business casual dress was lacking since business casual in the workplace was misinterpreted or misunderstood by employees (Kiddie, 2009; Reddick, 2007; Sabath, 2008). It is possible that these misinterpretations of appropriate workplace attire could be linked to a lack of education or training on the subject in college.

While understanding appropriate dress at work can impact the career of a future graduate, these behaviors are usually not purposefully integrated within the business education curricula (Allison, Voss, & Dryer, 2001). University stakeholders, especially external stakeholders such as recruiters, are cognizant of this omission (Calongne & Matthews, 2002). One of the reasons business dress may not be covered in the business curriculum is the difficulty of teaching professional behaviors in the classroom (Hall & Berardino, 2006; Lawrence, Reed, & Locander, 2011). In some cases, business schools have been proactive in addressing the importance of business dress with its students. For example, Illinois State University's College of Business instituted a business casual dress code for marketing students when attending classes and the faculty educated the students with specific guidelines to adhere to the new dress code (Damast, 2007). This example of a direct intervention to teach business dress is an exception and not the norm within the business education curriculum.

DEVELOPING THE BUSINESS DRESS COMPETENCY

When learning any new skill, the ultimate goal is to achieve competency. Angelo (1991) developed a competency framework, which consists of four types of knowledge: Declarative (know what), procedural (know how), situational (know when), and reflective (know why).

Based on this framework, an individual must possess the four types of knowledge to be deemed competent for that particular skill.

Accurately describing or operationally defining the abilities of a business dress competency can be tricky. One reason is due to the various opinions and perspectives regarding what is appropriate. This deals with an absolute knowledge of the rules – the do's and don'ts of dress. Consider the following perspective offered by Vangen (2002: 12):

> *In the past 15 years, corporate America has seen tremendous change in the workplace. Perhaps one of the most notable has been the blurring of the line that separates traditional business attire and classic business casual dress. Ask anyone in the business world what their interpretation of business casual is and the answer you get will be as varied as the taste and personality of the people you ask.*

Adding to the confusion caused by varying opinions of individuals is the heterogeneity of organizations. Some organizations have a written dress code, and others do not. Dress codes could vary between organizations and perhaps within an organization based on one's position. Developing an adequate business dress competency would require exposing students to a wide range of illustrations of dress attire that encompasses the entire business professional↔business casual spectrum, thus enabling students to dress appropriately in any work environment.

A second reason could be that it might be difficult to teach a student how to adapt to change, such as understanding when it is appropriate to deviate from the do's and don'ts of a company's dress code. For example, when six Certified Public Accountants (CPAs) were interviewed regarding work attire in the accounting field, a common theme that surfaced. They must find the balance between knowing the rules and expectations of the firm, but also using wisdom and sound judgment to adjust those rules given the nature of the work for that day and the type of client and the preferences of the client they would be interacting with (Fortune et al., 1995).

There are couple of key points from this example. First, knowing the rules and expectations of the firm is important. Second, employees need the wisdom and sound judgment to know when it is acceptable or necessary to break the rules. Given that employees are expected to use good judgment when it comes to their work attire (Sabath, 2008), good judgment can only occur once a person is cognizant of the different dress styles, benchmarks, and guidelines from which to make an informed decision. Therefore, instead of students learning through trial and error during their first-year of employment, it would be more appropriate to help students develop a professional dress competency with a basic level of proficiency sufficient for an entry-level worker.

So, then the question becomes how do management educators provide the basic knowledge that a student needs to know now regarding professional dress while also helping them to learn to exercise sound judgment? Since it is important for workers to align their day-to-day dress attire with a company's recommended formal or casual attire standard (Kiddie, 2009), this suggests that the ability to match work attire to a work situation or scenario is the core skill within the business dress competency. The solution is to apply the competency framework principles of Angelo (1991) to the learning of business dress by addressing each knowledge component in the education process. This can be accomplished in several ways.

To satisfy the declarative knowledge component, students could be instructed to read various dress code policies from companies, to view pictures of employees working that may appear in their annual reports, or to gain this knowledge through direct onsite observation (Kiddie, 2009). In the context of the classroom, an instructor could have student peers dress up for class in order to show a concrete model of a particular dress style. To satisfy the procedural knowledge component, the key would be to provide events or venues that students are required to attend. For example, first-year business students could be required to attend an etiquette dinner dressed in business professional style. After the event, the students would receive a grade for attendance as well as the appropriateness of their dress. Thus, if a student is not dressed appropriately for the event, their grade in the course would be negatively affected.

Satisfying the situational knowledge component appears to be the most difficult to accomplish since it focuses on assessing a student's overall ability to exercise judgment in various situations. Ideally, the preferred goal would be to assess this ability before an event. At a basic level, Burgess-Wilkerson and Thomas (2009:368) suggest that "while it appears that companies are moving toward a more liberal dress code, students are well-advised to err on the side of tastefully conservative business attire". Exercising judgment goes beyond just knowing when to dress up professionally or casually, but also knowing when to wear certain types of outfits or certain colors. Cardon and Okoro (2009: 359) allude to this higher level of situational knowledge:

> *This creates a confounding logic for dressing up for the workplace. On the one hand, business students new to the workplace may want to project competence. On the other hand, they may want to project creativity…Professionals should develop an awareness of the various professional characteristics associated with dressing up more formally and more casually. They may want to prioritize the professional characteristics they intend to project and to strategically adjust their workplace attire periodically to project certain images.*

In order to adequately assess this component, students would have to be provided different scenarios requiring them to choose what would be appropriate to wear in each circumstance. Based on their answers, a determination could be made regarding their situational knowledge. At this institution, an online assessment was created requiring students to pick the appropriate dress for the given scenario.

Satisfying the reflective knowledge component would be difficult as well, since it focuses on assessing one's knowledge after an event has occurred. Unlike a seasoned professional who has extensive reflective knowledge based on work experiences, a business student might not have enough formal or informal opportunities to develop reflective knowledge. Some examples of ways that reflective knowledge could be assessed would be through one-on-one conversations between the instructor and the student or by writing a reflection paper or providing the rationale for why a specific type of business dress was chosen. It should be noted that these activities would have to occur after the event, which might make completing these activities unfeasible.

Based on the review of the literature, there is a dearth of literature that has addressed the topic of incorporating business dress within the business education curriculum. Much of the material on business dress is anecdotal information in articles indicating students' lack of knowledge on this subject and the need for someone to teach it. In addition, we were unable to find existing research studies that have addressed the instruction and assessment of a student's competency regarding business dress. Given this gap in the literature along with the need of this institution to assess one of its learning objectives for accreditation, a learning assurance assessment in regard to the business dress competency was conducted.

LEARNING ASSURANCE ASSESSMENT 1

The initial assessment (A1) was an exploratory baseline study where the purpose was twofold: a) to determine if students were able to distinguish between the different types of business dress and b) to assess the student's ability to match an appropriate style of dress for a given scenario. Two research questions were developed for this initial assessment:

R1: Can undergraduate freshmen students distinguish between various styles of business dress?
R2: Can undergraduate freshmen students accurately match a certain style of dress for a particular scenario?

The participants in the learning assurance assessment were first-year freshmen business students (n=220) enrolled in a required freshmen orientation seminar for the college of business and a mid-size public university in the upper Great Plains. The responsibility for teaching this orientation course is shared between the instructor of record (a faculty member who meets with the entire group of students once each week) and a group of peer leaders. An online quantitative assessment was used prior to the seminar course to determine (a) the participants' ability to distinguish between the types of business dress and (b) participants' understanding of the appropriate attire for eight scenarios:

- *Scenario 1 (S1): Dinner Interview*
- *Scenario 2 (S2): Office Client Presentation*
- *Scenario 3 (S3): Client Meeting Out of Office*
- *Scenario 4 (S4): Business Trip*
- *Scenario 5 (S5): Reception*
- *Scenario 6 (S6): Lunch with a client*
- *Scenario 7 (S7): Office Interview*
- *Scenario 8 (S8): Office Day to Day*

These eight scenarios were identified as potentially problematic by the members of the business school advisory board who were business executives and managers. The advisory members helped write the scenarios and identified the appropriate business dress for each scenario. It was important to have industry involvement since they are the very business people with whom our students interact, interview, and ultimately work for in their respective companies.

In regard to Research Question 1, students were able to correctly distinguish between the styles. Participants were then instructed to read each scenario and to select the appropriate dress style for the scenario. The appropriate dress styles were depicted by sophomore business students in the form of pictures on the monitor during the online assessment. The four different dress style options were casual (also called college casual), business casual, business attire, and business professional. It should be noted that the term *business attire* was created by this institution. Because there is such a wide gap between what is accepted as business casual and business professional – and given the argument made earlier about the difficulty of teaching professional behaviors in the classroom – it was deemed important to develop a middle ground benchmark guideline to help the students better understand the business dress spectrum. The term *business attire* refers to a blend between business casual and business professional. An example of business attire for men might be wearing a sport coat over a dress shirt or wearing a polo shirt with dress slacks. An example of business attire for women might be a dress with a jacket or a blouse, dress slacks, and a jacket. There were pictures depicting both men and women in each style of business dress as well as college casual.

All acceptable answers were pre-determined by both business people and business faculty. The students completed the assessment toward the end of the fall semester prior to attending a required etiquette dinner. Students were awarded points based on their participation in the assessment and not based on the accuracy of their answers.

The accuracy of answers was, however, necessary for assessment purposes. The researchers decided that 70% of correct answers was an acceptable threshold score to demonstrate learning. This is equivalent to a typical undergraduate passing score of ≥70% (letter grade of C).

In order to answer the research questions, the following hypotheses were tested for this assessment:

H1: 70% of the students can match the appropriate dress style for Scenario 1.
H2: 70% of the students can match the appropriate dress style for Scenario 2.
H3: 70% of the students can match the appropriate dress style for Scenario 3.
H4: 70% of the students can match the appropriate dress style for Scenario 4.
H5: 70% of the students can match the appropriate dress style for Scenario 5.
H6: 70% of the students can match the appropriate dress styles for Scenario 6.
H7: 70% of the students can match the appropriate dress styles for Scenario 7.
H8: 70% of the students can match the appropriate dress style for Scenario 8.

The baseline assessment results indicated that in five out of the eight scenarios the students could correctly identify the appropriate business dress for the given situation. However, three scenarios fell below the 70% threshold used to determine if the learning objective was met: S1-Dinner Interview (39%), S3-Out of office client meeting (18%), and S8-Office Day to Day (44%).

Table 1
Initial Business Dress Assessment (A1) Results (n=220)

Scenarios	Correct Answers	Percentage Correct
Scenario 1 Dinner Interview	**86**	**39%**
Scenario 2 Office Client Presentation	183	83%
Scenario 3 Client Meeting Out of Office	**40**	**18%**
Scenario 4 Business Trip	202	92%
Scenario 5 Reception	198	90%
Scenario 6 Lunch with a Client	185	84%
Scenario 7 Office Interview	169	77%
Scenario 8 Office Day to Day	**97**	**44%**

Success Threshold = 70% correct **Bold** indicates scenarios with <70% correct answers

Thus, for Research Question 2, students were deficient in matching the appropriate style for a particular situation in scenarios S1, S3, and S8. The following fall, with another incoming class of freshmen, we attempted to close the loop by incorporating an educational intervention to address the deficiencies in those areas and improve the scores in all areas This was the purpose of the learning assurance assessment conducted next.

LEARNING ASSURANCE ASSESSMENT 2

For this assessment (A2), an educational intervention using social media was introduced in the fall of Year 2. Hall and Berardino (2006) argued that additional research is needed to determine ways that faculty can use the classroom in order to teach important professional behavior skills. Given that teaching business dress behaviors can be difficult, this would mean the possibility of implementing a new type of instructional method into the classroom. One possible method could be the use of social media.

Social media tools vary from technology tools such as blogs, web-feeds, podcasting and media sharing, to more interactive tools such as Facebook, Twitter, and YouTube (Dubose, 2011; Junco, Heiberger, & Loken, 2011; Tay & Allen, 2011). The literature indicates an increased use and an increased desire to implement social media within the higher education classroom (Dubose, 2011). However, the simple inclusion of social media in a classroom may not lead to an increase in achieving student outcomes. Consider the following finding:

> *Rather, we would argue, it is the particular pedagogic application of social media – not the technology itself – that will lead to a constructivist learning outcome. Whereas social media might afford us possibilities for collaboration, shared content creation, and participation in knowledge building, those possibilities need to be actualized through the effective integration of social media into learning environments. Additionally, since assessment is an important driver of student learning, this integration needs to begin with the design of student assessment in a way that recognizes the key affordances of the social media tools used (Tay & Allen, 2011: 156).*

In a similar vein of thought, Dubose (2011: 117) suggested that "as instructors become familiar with technology and social media options, student learning outcomes and student satisfaction can improve". This suggests an intentional purposeful use of an appropriate social media tool in order to produce the type of knowledge that will eventually be assessed in the classroom. For the purpose of this assessment, we specifically looked at the segment of social media that is categorized as digital media-sharing. Digital media-sharing is a technology tool with the primary focus of the "dissemination of multimedia information and content over the Internet" (Wilson, Wright, Inman, & Matherson, 2011: 70). The specific tool utilized in this learning assurance assessment was YouTube. Given that there have been few empirical studies conducted on the effect of social media in the classroom (Dubose, 2011), this learning assurance study was designed in a way to explore any possible effect of using social media in instruction in order to achieve student learning outcomes.

Curriculum changes were made to address the deficiencies indicated in the earlier results. Social media education strategies, rather than traditional classroom strategies, are more readily accepted by this generation of college students. It has been noted that traditional methods of instruction and learning may not be congruent or preferred with the methods of instruction and learning used by today's students in their daily lives (Tay & Allen, 2011). Research indicates that younger students prefer videos rather than lectures (Moody, 2010). In addition, college students within the 18-24 age range are heavy internet users (Smith, Rainie, & Zickuhr, 2011). Social media is normally used by students outside of classroom for other informal learning activities. In addition, social media can tap into various learning styles more effectively. It has been indicated that content retention increases when instruction utilizes multiple senses (Callahan, Shim, & Oakley, 2000).

Videos, created by and featuring college students, were developed to illustrate the appropriate attire for men and women in three different styles (business casual, business attire, and business professional). The goal of the videos was to provide students with situational knowledge on business dress. The videos were uploaded to YouTube, and then the YouTube video links were posted in a learning module within the online course management system (Blackboard). Essentially, YouTube was simply utilized to disseminate the information to the students. The students were instructed to view the videos prior to taking the assessment.

In order to build upon the findings in the initial assessment and given that an intervention was introduced, it was appropriate to add an additional research question for this assessment (A2):

> *R3: What is the overall effect of social media tools (specifically YouTube instructional videos) on business dress learning outcomes?*

There were 199 students in the fall orientation course for this learning assurance assessment during Year 2. As with the initial assessment (A1), participants completed the online assessment (A2) toward the end of the fall semester prior to attending a required etiquette dinner function for the students in the class. Again, the students were awarded points based on their participation in the assessment and not based on the accuracy of their answers. In order to determine any possible effect of the social media educational intervention and to determine if there would be change (positive or negative) in the ability of students to demonstrate procedural and situational knowledge, this assessment utilized the same hypotheses from the initial assessment plus the additional research question stated above.

The detailed results from this second assessment and the percentage of improvement between the two years are shown in the Table 2. The second assessment (A2) results indicate that there was an improvement in overall scores on the assessment, especially within the three deficient scenarios identified in the initial assessment. The S1-Dinner Interview scores improved to 46%, the S3-Client Meeting Out of Office scores improved to 35%, and the S8-Office Day to Day scores improved to 67%. Scores for other scenarios above the threshold nearly all improved, while one stayed the same.

One possible reason for improved assessment scores could be an increased intrinsic desire for students to learn. As suggested by Moody (2010: 6), “undergraduates learn best when they perceive the relevance of course content to their common goals” which is also consistent with adult learning theory (Forrest & Peterson, 2006). Perhaps incorporating YouTube videos enabled the students to visualize themselves as true business professionals. If they were able to visualize themselves, then there would be a connection suggesting that this information was important and relevant to them.

While there was notable improvement which could be attributed to the YouTube videos, the second assessment (A2) results indicate that these three areas (S1, S3, and S8) are still below the 70% threshold; although S8 came very close with a percentage of 67%.

Table 2
Second Business Dress Assessment (A2) Results (n=199)

Scenarios	A2 # Correct	A2 % Correct	A1 % Correct	Change A1→ A2
Scenario 1 Dinner Interview	**92**	**46%**	**39%**	**7%**
Scenario 2 Office Client	168	84%	83%	1%
Scenario 3 Client Meeting Out	**70**	**35%**	**18%**	**17%**
Scenario 4 Business Trip	184	92%	92%	0%
Scenario 5 Reception	181	91%	90%	1%
Scenario 6 Lunch with a Client	189	95%	84%	11%
Scenario 7 Office Interview	172	86%	77%	9%
Scenario 8 Office Day to Day	**133**	**67%**	**44%**	**23%**
Success Threshold = 70% correct	**Bold** indicates scenarios with <70% correct answers			

Since scenarios S1, S3, and S8 were deficient in both assessments (A1 and A2), it indicates that these scenarios need further attention and instruction in the future. While the scores in these three scenarios improved in the second assessment, they are still below the 70% threshold. Since the deficiencies existed in the same areas over two academic years, we can rule out the possibility of students selecting random answers throughout the assessment for the sole purpose of obtaining the participation points. We concluded that if students were in fact just clicking on answers to get participation credit, we would expect other scenario scores to be deficient due to the randomness of answers.

After reviewing the findings from this assessment, two additional educational interventions were developed in order to correct the deficiencies in these three scenarios. To determine if the educational interventions were successful in improving the students' learning, the assessment was repeated during the fall semester of the following year.

LEARNING ASSURANCE ASSESSMENT 3

For the third learning assurance assessment (A3), the participants were first-year business students enrolled in the first-year seminar course (n=202). The two initial social media educational interventions were used and two additional educational interventions were introduced. The first was an additional social media educational intervention in the form of another YouTube video. This video directly addressed all eight scenarios in more depth while also discussing reasons and ways for a person to determine the appropriate dress style for the situation. The second intervention was a direct in-class instruction educational intervention. Six peer leaders (three males, three females) came to class dressed up to ensure that each dress style was modeled. Students practiced identifying and labeling each dress style as modeled while also indicating which dress style was appropriate based on the given scenario depicted on the PowerPoint slides. These two interventions were designed to be more intentional to determine if the three deficiency areas (S1, S3, and S8) would improve to the 70% threshold. The assessment scenarios did not change and the same research questions were used as guides for this assessment. As with all previous assessments, achievement at the 70% level would be determined as successfully meeting the learning objective.

The findings from the third assessment are depicted in Table 3. We have eliminated from Table 3 all the scenarios that met the success threshold in order to keep our focus on the three that still had not reached the success threshold. Once again, five of the eight scenarios met the 70% threshold; however, once again S1, S3, and S8 did not make the required learning threshold. Scenario S1 scores were at 55% which is an additional increase of 9%. Surprisingly, Scenario S3 dropped by 11% to 24%, and Scenario S8 dropped by 15% to 52%.

Table 3
Third Business Dress Assessment (A3) Results (n=202)

Scenarios	A(3) # Correct	A(3) % Correct	A(2) % Correct	% Change A(2)→A(3)	Total % Change A(1)→A(3)
Scenario 1 Dinner Interview	**112**	**55%**	**46%**	**9%**	**16%**
Scenario 3 Client Meeting Out of Office	**49**	**24%**	**35%**	**(11%)**	**6%**
Scenario 8 Office Day to Day	**105**	**52%**	**67%**	**(15%)**	**8%**
Success Threshold = 70% correct					

The findings of the third assessment were both interesting and alarming for several reasons. First, although there was an overall improvement between the initial first assessment and the current third assessment, we noticed that deficiencies occurred in the same scenarios (S1, S3, and S8) as in previous assessments. They still did not meet the 70% threshold. Second, it was unlike the findings from the second assessment (A2) where the educational intervention improved scores in all three scenarios (S1, S3, and S8). During the third assessment (A3), only the score from one scenario (S1) improved. In fact, the scores from two scenarios (A3 and A8) actually decreased. Third, we were curious as to why only one scenario (S1) improved. Given these findings, it was determined that some form of in-depth analysis would need to be conducted to determine any underlying factors that could be the cause for the deficient areas, thus continuing the cycle of learning assurance in order to close the loop.

PEER LEADER ASSESSMENT (PLA)

Due to the unexpected findings from the third assessment, the decision was made to collect data from a different group of students using a focus group of student peer leaders. To assist freshmen in the orientation course, sophomore students who successfully completed the course the previous year are selected to serve as role models for the incoming students. These peer leaders are chosen through an application process and enroll in a training course during the spring semester preceding their peer leader role the following fall.

During this spring training course, the peer leaders are trained in topics such as facilitating group conversations, communication tactics, different strategies for academic success, and intercultural competence. While a faculty member is the instructor of record for the freshmen course, student peer leaders are used as a supplement to the first-year course experience. The faculty member meets the entire large class of students once each week, then the peer leaders meet with small groups of students on the other class day. Each peer leader consistently meets with the same small group for the entire semester. The use of student peers can be a more effective method to positively influence and engage students in the classroom (Ender & Newton, 2000). Each peer leader is assigned to a small group of freshmen. Some of their responsibilities include presenting course material, facilitating group discussions, and providing additional assistance as needed for the students in their scope of responsibility. The spring focus group of peer leaders (n=11) consisted of 3 males and 8 females who would be serving as peer leaders for the next fall semester.

There were two main reasons for choosing the peer leaders as participants in the focus group. First, the peer leaders were chosen because they were high-performing students during the previous fall class. This would be a good starting point to get some additional insights. Second, if the analysis indicated that the peer leaders struggled with these concepts, then it could be assumed that other students would as well. The next section of this manuscript will discuss the assessment results from the peer leaders.

Quantitative Assessment

The student peer leaders were asked to complete the same online qualitative assessment regarding business dress used with first-year students. It should be noted that it was the same assessment that they recently completed as freshmen during the previous semester as part of the third dress assessment (A3). This time the peer leaders had once again received instruction about appropriate dress. The results of this spring peer leader assessment (PLA) are shown in Table 4, which compares the peer leaders' data for the three problematic scenarios to the same students' results of the previous fall assessment when they were first-year students (A3).

Table 4
Spring Peer Leader Business Dress Assessment (PLA)Results (n=11)

Scenarios	# Correct Answers PLA	% Correct Answers PLA	Previous % Correct A3	Percent Difference
Scenario 1 Dinner Interview	8	73%	47%	26%
Scenario 3 Client Meeting Out of Office	**2**	**18%**	**26%**	**(8%)**
Scenario 8 Office Day to Day	**7**	**64%**	**54%**	**10%**

Success Threshold = 70% correct **Bold** indicates scenarios with <70% correct answers

This time the peer leaders scored above 70% for scenario 1. This may be because they had already taken the assessment once. In addition, at the end of the fall semester (before they took the peer leader training and assessment), they had attended the mandatory etiquette dinner which is similar to Scenario 1. The quantitative results are similar to the deficient areas (S3 and S8) identified from the previous three assessments. Since this indicated that even peer leaders were having trouble with these two scenarios, we decided that it was important to conduct an additional assessment component. However, this time the analysis would be qualitative using the peer leaders as a focus group. We wanted to get more insights to understand the rationale behind their answers in order to understand more about their mental models regarding professional dress that they would hand down to freshmen business students during the following fall semester.

Mental Models

Mental models are defined as "psychological representations of real, hypothetical, or imaginary situations" (Mental Models and Reasoning, n.d.). It is suggested that human beings approach tasks based on some type of mental model based on their understanding and reflections from past experiences (Vandenbosch & Higgins, 1996). Mental models are important and powerful, because by shaping what a person sees or looks for, they affect and influence what people do (Senge, 1990). In addition, mental models enable individuals to make decisions and to take actions on events and situations that could occur in the future (Solansky, Duchon, Plowman, & Martinez, 2008). Mental models exist in all domains (Brewer, 1987).

Based on this information and applying this concept to student cognition, an assumption could be made that students could be applying incorrect professional dress mental models in the learning assurance assessments. Unfortunately, this might not become evident until after a period of time. At this point we decided to explore this idea in our additional data collection.

Since peer leaders spend so much time with their students, their faulty ideas regarding appropriate business dress can be shared with their students. The ultimate result would be a continued deficiency in the scores for the scenarios. Given that this has been a persistent problem for three years, we didn't want to rule out this possibility of mental models being inadvertently spread and reinforced by the peer leaders. The next section will discuss the qualitative strategies used in the focus group.

Focus group

For the qualitative data collection, we met with the peer leaders during a one-hour period of their required training class period during the spring semester. During the class session, we provided them with a paper copy of the assessment for scenarios S1, S3, and S8. The students were asked to complete the paper assessment during the class session for these three scenarios. One of the eleven peer leaders was absent the day we conducted the qualitative assessment, so her results have not been included (n=10). In order to obtain additional data for possible analysis, we added two additional types of feedback responses: a) a question to assess the students' confidence in applying their answers to a real-life situation and b) an open-ended question to understand the rationale for their answers. Each peer leader provided their measure of self-confidence for their answer for each scenario expressed on a scale of 0 to 100. After they completed the assessment, we facilitated open discussions regarding each question. Students used their completed paper assessment as a starting point to verbally express their answers and their rationale. Once every student provided their answers, we shared with them the correct answers and explanation of why they were correct. This then prompted us to have discussions to uncover the gaps, and we solicited suggestions from students on ways to help students in the future to correct these deficiency areas.

The results from the spring peer leader assessment (PLA) are depicted in the next three tables. The peer leader results for scenario S1 are shown in Table 5, the peer leader results for scenario S3 are shown in Table 6, and peer leader results for scenario S8 are shown in Table 7. These tables also include how each peer leader answered this same question the previous fall, when they were students in the class (A3). In these three tables, responses in bold indicate a correct answer. After careful review, it was clear that overall, the peer leaders believed that their answers were correct. The confidence scores ranged from 65 to 100, with a mean score across the three scenarios of 83.5.

One could expect that if an exam is taken more than one time, that there should be a increase or improvement in scores. As the results show, even after taking the same assessment multiple times, the answers were mostly consistent – although incorrect – which is a reasonable indicator that their most recent answer is a valid indicator of their true thinking and belief as applied to the scenario. Thus, we concluded that incorrect mental models were most likely present regarding professional dress for these scenarios.

For Scenario 1, the scenario read:

Dinner Interview -- You have begun interviewing with a potential employer. After submitting an application, you received an on-site interview. This primary interview went great, now you have been offered another <u>interview over dinner</u> with a few people from the employer. What would the appropriate dress be for this situation?

The correct answer for this S1 scenario is business professional (BP). The key indicator or cue is that it is another interview over dinner. For those students who answered it correctly, the common theme behind the rationale for their answers centered on the idea that it is better to be overdressed than underdressed.

Table 5
Peer Leader Assessment - Scenario 1 (n=10)

Peer Leader ID Gender	**A3 Fall Answer**	**PLA Spring Answer**	**Self Confidence Level**	**Rationale**
PL1 Male	BA	**BP**	100	Because you are still in the developing phase with the employer and want to put the best foot forward. Adding a level can only help.
PL2 Male	**BP**	BA	95	You wear Business Attire to dinner meetings because you are in a public setting, and it is less formal than a regular interview.
PL3 Female	**BP**	**BP**	75	I chose this because it's an important interview and you should look your best. It would be better to be over dressed than underdressed in this situation.
PL4 Female	**BP**	**BP**	85	I would want to impress my potential employer as best as I could.
PL5 Female	BA	BA	95	I chose Business Attire because it is quite Formal. I believe business professional would be to [sic] dressy in this situation, because the initial interview was the most formal and dinner is not as formal.
PL6 Female	**BP**	**BP**	75	I decided on business professional because it's better to be overdressed than underdressed. I think also if you want to feel your best you want to look your best. If your dressed to your absolute best you should feel that way.
PL7 Female	BA	**BP**	65	It is better to be overdressed than under dressed, and now you would be meeting more than one person as well as going out so you would want to have a good first impression.
PL8 Male	BA	BA	85	Since it is the first time meeting the dress is very important. However being that it is a dinner and not a meeting on office space, I choose Business Attire. I choose this because it is in between the most formal and casual ways of business dress.
PL9 Female	**BP**	**BP**	90	I chose Bus. Professional because you're going to dinner, which is a formal meal, and you are going with potential employers who have not hired you yet so you should still be trying to look your best.
PL10 Female	BA	BA	70	Because it makes sense. You have already been through some interviews. So now they have another and I feel they are more so looking to find out about you. Plus, it is semi-professional looking.

Table 5
Peer Leader Assessment - Scenario 1 (n=10)

Legend: C = Casual; BC = Business Casual; BA = Business Attire; BP = Business Professional. Correct answer is in **Bold**

Comments from Peer Leader 3 and Peer Leader 6 picked up on the cue in their responses that the person has not been hired yet and thus should still look their best. However, they are both only 75% confident in their answer. For those students who answered it incorrectly, the common theme behind the rationale for their answers centered on the idea that dinner is not as formal as an interview, thus dress for dinner is not as formal as dress for an interview. This is particularly evident based on comments from Peer Leader 5 and Peer Leader 8. In this case, they were 95% and 85% confident of their answer respectively. In this case, the dysfunctional thinking is that they focused only on the word *dinner* rather than associating the word dinner in the context of an interview.

For Scenario 3, the scenario read:

> *Client Meeting out of the Office -- The client has decided to move your meeting to a local restaurant, and they have indicated that they would like to make this an informal dinner to discuss your upcoming business plans. What is the appropriate dress for this dinner?*

The correct answer for this scenario is business attire (BA). The key indicator or cue is that the person is already employed with the company but is conducting business over dinner with a client. For those students who answered it correctly, the common theme behind the rationale for their answers centered on the idea of balancing professionalism but not so much to where the person overdresses for the client.

This is evident in comments from peer leaders 1 and 3. For those students who answered it incorrectly, the common theme behind the rationale for their answers centered on the idea that the person should dress more informally in a public place. The comments of peer leaders 7 and 8 confirm this belief. The dysfunctional thinking occurs between the purposes of business casual dress and business attire dress. Business casual is associated with day-to-day office wear; however, in a situation where a meeting is taking place with a client, the level of dress should be a bit higher while allowing the flexibility to dress down if needed. For example, an employee can move from business casual to business attire simply by putting on a jacket, or back to business casual by taking the jacket off based on the circumstances of the event.

Table 6 Peer Leader Assessment - Scenario 3 (n=10)				
Peer Leader ID Gender	**Fall Answer**	**Spring Answer**	**Self Confidence Level**	**Rationale**
PL1 Male	**BA**	**BA**	90	Due to the fact that it is still regarding business I would like to display myself in a high regard with the client.
PL2 Male	BC	BC	90	The client moved the meeting to a public place so that it is less formal, and so you should wear something that you wouldn't necessarily wear in the office every day.
PL3 Female	**BA**	**BA**	85	It looks professional while also toning it back just a little from the business professional look.
PL4 Female	**BA**	**BA**	85	I would not want to over dress, but I would still want to show my client that I am professional.
PL5 Female	BC	BC	100	You are representing a business, so you should be slightly dressed to impress with Business Casual.
PL6 Female	BC	BC	75	I picked business casual because you are still w/ someone important from the work place and you should look some business-like.
PL7 Female	BC	BC	80	You wouldn't want to dress casual because you are still meeting with a client, but business attire would be overdressing for a local restaurant.
PL8 Male	BC	BC	100	It is a professional meeting meaning that casual would be out of the question, but the client wished to make it informal meaning that business casual would be a good choice.
PL9 Female	BC	**BA**	90	I chose Bus. Casual because your [sic] going to do business and you have already decided w/ the client that it will be Bus. Casual.
PL10 Female	BC	**BA**	70	It is still a business situation, so you still have to look professional. It is not formal so it is what I would wear.
Legend: C = Casual; BC = Business Casual; BA = Business Attire; BP = Business Professional. Correct Answer is in **Bold.**				

For Scenario 8, the scenario read:

Office Day to Day Question -- You just got your first job out of college, and you are nervous about making a good first impression on your first day on the job. Your supervisor said that the dress in the office is business casual. What should you wear?

The correct answer for this scenario is business attire (BA). The key indicator or cue is that it is the person's first day on the job and they are nervous about making a good first impression. For those students who answered it correctly, the common theme behind the rationale for their answers centered on the idea of overdressing to make a good first impression.

For those students who answered it incorrectly, the common theme behind the rationale for their answers centered on the idea that one should dress exactly as the supervisor said. The dysfunction in this thinking is that there are different perceptions of what constitutes business casual, and this is often misinterpreted by employees (Kiddie, 2009; Reddick, 2007; Sabath, 2008). Taking this kind of risk on the first day of employment is not wise. Thus, a measure of precaution should be taken. The comments made by peer leaders 1 and 4, who answered the question correctly, indicates an understanding of the need to be flexible and going into a new situation prepared just in case their concept of business casual is different than their supervisor's.

Table 7
Peer Leader Assessment - Scenario 8 (n=10)

Peer Leader ID Gender	Fall Answer	Spring Answer	Self Confidence Level	Rationale
PL1 Male	**BA**	**BA**	90	This choice gives you some flexibility regarding the outcome of the situation. As well as putting a good stop on your first day.
PL2 Male	**BA**	BC	100	The supervisor told you to wear business casual, so that's what you should wear.
PL3 Female	**BA**	**BA**	70	On the first day, it's a good idea in my opinion to go one level higher when dressing to make a good impression on new coworkers & other you meet.
PL4 Female	BC	**BA**	90	Even though the dress is Business Casual, I would wear Business Attire because I would want to make a good impression. Also, if I was over dressed, I could always take my jacket off.
PL5 Female	BC	BC	100	You should fit the mold of the business in which you have received the job. I believe it would be inappropriate to not follow the ways of the business.
PL6 Female	BC	**BA**	70	If you want to make a good impression you should dress like you care and want to be there. Dressing nicer on the 1st day might not be a bad idea. After the 1st day you can gage how everyone ese dresses.
PL7 Female	**BA**	**BA**	95	Wearing business attire is similar to business casual, and wearing attire would not be too overdressed.
PL8 Male	**BA**	**BA**	100	I would choose business attire because I am worried about making a good impression and it is one step above the required office dress.
PL9 Female	**BA**	BC	100	I chose Bus. Casual because that's what the employer asked you to wear.
PL10 Female	BC	**BA**	80	I chose this because you look very professional. I heard it is better to overdress when going to a job. You can also take off your sport coat and have on business casual

Legend: C = Casual; BC = Business Casual; BA = Business Attire; BP = Business Professional. Correct answer is in **Bold**

LEARNING ASSURANCE ASSESSMENT 4

Based on the findings from the assessment of peer leaders, we decided to use the summer term following Year 3 to create new interventions that would overcome the incorrect mental models we discovered. For the fourth learning assurance assessment of incoming freshmen students, we designed two new educational interventions: 1) small group discussion session and lecture on these three scenarios regarding keys to look for in situations to ascertain the appropriate dress style and 2) a handout document put in student binders to illustrate and guide students with the situational knowledge piece of professional dress. In order to be consistent with previous years, the online assessment was unchanged and all previous educational interventions remained in place.

The following fall, we administered the fourth assessment again to 229 first-year business students. The results are available in Table 8.

Table 8
Fourth Business Dress Assessment Results (n=229)

Scenarios	A4 #Correct Answer	A4 % Correct	A(3) % Correct	% Change A(3)→A(4)	Total % Change A(1)→A(4)
Scenario 1 Dinner Interview	179	78%	55%	23%	39%
Scenario 3 Client Meeting Out of Office	**101**	**44%**	**24%**	**20%**	**26%**
Scenario 8 Office Day to Day	**120**	**56%**	**52%**	**4%**	**12%**
Success Threshold = 70% correct					
Bold indicates scenarios with <70% correct answers					

As you can see, we have now successfully brought S1 above the learning threshold. However, S3 and S8 are still below the learning threshold; though they have improved. Thus, we want to focus on the two scenarios that have resisted all attempts to be raised to an acceptable learning threshold. We have uncovered some faulty mental models in Scenarios 3 and 8, and they have become quite resistant. These peer leaders are convinced (average confidence score 86%) that they are right, although some of their answers remain incorrect. This may be an example of the Dunning-Kruger effect (Kruger & Dunning, 1999), which is described as a cognitive bias in which people wrongly overestimate their knowledge or ability in a specific area. This inability to accurately estimate their ability is caused by lack of metacognitive ability that would prevent them from accurately assessing their own skills.

One possible explanation for this mental model is that business casual seems like a large incremental formality from college casual. They also misread the situation. As one peer leader said for Scenario 3, “Business attire would be too overdressed for a local restaurant.” Most students mostly likely do not go out to eat with their friends dressed above business casual and most often in college casual. Therefore, the jump to business attire does not fit into their mental model. For some reason, they have not picked up on the importance that situations matter (Sommers, 2011) which indicates their situational knowledge is lacking. For Scenario 8, it seems the mental model is to do what the supervisor says. The corollary is that doing what the supervisor says means that you cannot be wrong. In fact, you can be wrong, if you do not pick the right level of business casual, which is consistent with the advice from CPA executives (Fortune et al., 1995).

DISCUSSION

Despite conducting a four-year assessment on professional dress, we were unable to reach the acceptable threshold for the two scenarios S3 and S8. Applying the Lewin (1947) change model to this assessment, in all eight scenarios, we attempted to unfreeze, change, and refreeze the mental models related to student’s understanding of situational professional dress. Five of the scenarios were successful early on, while one S1 was successful only on the last attempt.

However, for two scenarios, we don’t think we were successful in unfreezing the existing mental model held by students. Or perhaps, we were successful in unfreezing them, but our teaching interventions were not strong enough to permanently change the students’ mental model. Thus, for the two scenarios, it refroze or remained unchanged. In retrospect, we have come to realize how difficult it can be to break through a mental model adopted by students, and at this point, we haven’t found the right way to correct these incorrect mental models.

Given the amount of energy and time invested in this assessment, it would be natural to be disappointed that we could not completely close the loop for all eight dress scenarios. However, what we experienced is the norm. Research indicates that difficulty in closing the loop in the assessment process is common (Schoepp & Benson, 2016). The fact that this assessment was longitudinal indicates that we demonstrated the spirit of continuous improvement, or the assessment spiral (Wehlburg, 2007) as a way to improve student learning, because we kept going. To continue this spirit, we wanted to make sure that our assessment design was sound. A review of the literature indicates that was the case and that we met appropriate standards and best practices. For example, data collected should be used to guide curriculum improvements (Martell, 2007). This was evident based upon the social media interventions implemented for assessments two and three. We made these pedagogical changes expecting that it would lead to an improvement in learning (Schoepp & Benson, 2016), which did occur at the end of assessment four but not as much as we desired. Our study also contained many of the components recommended to assess soft skills (Beard, Schwieger, & Surendran, 2008), specifically the use of both quantitative and qualitative data during our spring peer leader assessment and analysis. Also, it contained various closing the loop activities (Muuka &

Ezumah, 2013), specifically documenting the process and explaining what has been done and why at each stage of the assessment process. Given this, we assume that we have done everything possible to build a sound assessment.

Given this, the question becomes when you have done everything you can possibly do to no avail, now what? Does the faculty just decide that the students are incompetent and are flies in the ointment? We were unable to find assessment literature that addresses specific steps on what should be done when closing-the-loop activities fail. While we recognize that there are no perfect business schools, our hope is to share our perspectives for others who are in the same situation that we are in. Our biggest takeaway is that when doing learning assurance, you may find that underlying mental models held by students, rather than faulty assessment design or lack of faculty follow through and action, may be the culprit. While the literature indicates reasons or challenges in closing the loop (Harvey & McCrohan, 2017), we have identified three main reasons that are germane to our specific professional dress assessment and why we could not close the loop. These items will be discussed in the next sections.

Consequences Must Be Experienced Rather Than Simulated

Getting students to understand how the limitations in their deeply held mental models can negatively affect their ability to think and to make decisions is difficult (Wilson, 2014). This brings up the concepts of single loop learning versus double loop learning as posited by Argyris and Schön (1996). In single loop learning, mental models held by people do not change, while in double loop learning, mental models do change as a result of underlying beliefs that do change. It would suggest that for this type of assessment (dress proficiency) that only double loop learning would be appropriate in helping the students to change their mental model.

An example of a double loop learning event that would assist in this context would be failure. As suggested, "we learn best after dramatic errors" ("Double Loop Learning", n.d.). As stated by Gooblar (2018), "Often, I tell my students, the only thing that can change our minds is going through something ourselves and learning the hard way." We posit that students need to have a real-life experience, perhaps even a negative one, to cause deep learning, which can change a mental model. In retrospect, we think that this assessment was not a strong enough intervention to push students to failure in order to have the learning stick. The only way for double loop learning to happen, for these two scenarios, is for the student to experience a real-life failure in a job setting. Mezirow (1991) discusses how it may take a disorienting dilemma in the workforce to occur to cause a shift in mindset for a student to change their mental model concerning the appropriate dress for a scenario. For example, a recent graduate may lose a job opportunity or a promotion, or perhaps be disciplined, due to inappropriate or mismatches in business dress expectations (Hazen & Syrdahl, 2010). This would cause a disorienting dilemma which could lead to a transformative learning experience. While as management educators, we don't want our students to fail, we try our best to prepare them. When applying Kolb's experiential learning theory framework, we contend that we tried to give the students an experiential learning experience in a business class curriculum. Perhaps, this method of experiential learning may not be strong enough for change. Therefore, we should concede that it is possible that we cannot teach some situational knowledge in a controlled environment within the business curriculum. Some things can only be learned through real experience.

Underlying Complexities of Social Identity as It Relates to Professional Dress

Pratt and Rafaeli (1997) recounted the following in their research with regard to professional dress and social identity:

> *We were invited to conduct this study by a manager who was trying to decide what her employees should wear. Our collection of data was motivated by our interest in organizational dress. Yet what we found ourselves talking about was various facets of identity" (p. 868).*

Surprisingly, as a result of this research, we have experienced something similar to this. In our research, we were trying to figure out ways to teach students how to dress appropriately for specific work situations. As a result of our experience and uncovering these deficient mental models and determining why we could not close the loop for those two categories, we have stumbled upon the possibility that identity issues could be a possible reason.

While a complete and thorough review of the literature on social identity is out of the scope for this paper, we do recognize several things of importance as it relates to professional dress. First, there appears to be tensions or competing factors when it comes to identity. Upon graduation, students are not only transitioning from being a student to an employee, there is an additional tension in the workplace between “fitting in” and “being yourself” which is way more than just a decision about what to wear at work (Cutts, Hooley, & Yates, 2015). As a result of determining boundaries and possible overlaps between personal and professional identity, students or recent graduates might struggle with this process (Scholar, 2013). In this regard, we concede that perhaps we underestimated how complex the concept of teaching professional dress to students in these scenarios may be.

In addition, there was a factor beyond the control of the researchers as they pursued the cycle or assessing learning, creating new interventions, and re-assessing learning.

Change in Administrative Leadership

The high turnover rate in administrative leadership at colleges typically results in new changes or directions in assessment programs (Banta & Blaich, 2011). At the institution in which this assessment was conducted, several things have happened. First, the long-time dean has retired. Second, the new dean has now crafted a new mission statement that no longer includes professional dress as critical mission criteria. In addition, there has been a shift away from soft skills, and there appears to be a greater emphasis on quality research and basic common body knowledge. Therefore, we won’t be allowed to continue with this assessment.

Therefore, we felt it important to write this manuscript at this time to accomplish several purposes. First, in regard to the increasing importance of accreditation and learning assurance, some schools may feel the pressure to meet or exceed all learning goals established. Plus, there may be fear that the failure to achieve learning objectives or to close the loop will result in punitive measures by accreditation administrators. It is our assertion that some learning objectives may not be achieved, no matter how hard a faculty member tries. Second, what would be important, in light of accreditation, is to provide robust documentation that could suffice as evidence of a school's bona fide attempts to help students achieve learning objectives. We feel that this paper is an example of that effort that other schools who are in similar situations can emulate – and expand on.

LIMITATIONS

There were several limitations to these studies. First, due to the design of the assessments, we did not collect other variables of interest (i.e. gender, GPA, etc.) from the first-year students. Thus, it is possible that a latent variable could be responsible for the change or lack of change in scores. In addition, we cannot for certain suggest that YouTube was the sole reason for the improvement in the scores between the different assessment studies. A second limitation is the quantitative design used to answer the research questions. Given the exploratory nature of these assessments, a very thorough and detailed quantitative analysis was not needed. While the scores did improve, we cannot determine if the change in scores is significant in terms of a more detailed quantitative analysis. Third, this study does not take into consideration the effects of different learning styles on the student's ability to retain and demonstrate knowledge. While we will go no further with this study, we will continue to examine learning assurance around other topics.

CONCLUSION

While it is possible to attribute deficiencies in student learning to a lot of factors, consistent deficiencies that continue over time despite intentional improvement efforts could be the result of dysfunctional thinking embedded in mental models being employed by students. In these instances, it is imperative for those conducting assessments to conduct additional analysis and research. This can be done by embedding qualitative questions into assessments. In the context of learning assurance and assessment, continuing through the cycle of assessment, intervention, and re-assessment in these situations will help faculty have a better understanding of how students learn, the knowledge they possess, and ways to correct that knowledge if dysfunctional thinking is apparent. This is extremely important since their performance and behavior on learning assurance assessments is correlated to the achievement of student learning goals which impacts accreditation. This paper makes an impact on learning and learning assurance by showing how by adding intentional interventions and by probing deeply into the thinking of the learner you can increase the impact of learning. By providing full disclosure of this assessment, it is our hope that researchers at other schools will have additional tools and ideas to address and improve student learning at their respective colleges and universities on this important topic for management education.

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SHOULD APPLE REPATRIATE ITS INTERNATIONAL EARNINGS?

Jeffrey A. Mankin, Lipscomb University
Jeffrey J. Jewell, Lipscomb University
Julio A Rivas, Lipscomb University

CASE DESCRIPTION

The primary subject matter of this case involves international taxation of U.S. multinational corporations. Secondary issues include tax policy, corporate responsibility, macroeconomics, and public policy. The case has a difficulty level of two or higher. Business students at the sophomore, junior, or senior level can successfully complete this case. The case is appropriate for undergraduate courses in macroeconomics, microeconomics, international economics, tax, corporate tax, or corporate finance. The case is designed to be taught in 1-2 class hours and is expected to require up to 2 hours of outside preparation by students.

CASE SYNOPSIS

The case focuses on the strategic decision made by Apple and many other U.S.-based multinational firms to hold large cash balances offshore. In April 2017, Apple held approximately $230 billion cash offshore (90% of its $256 billion cash balance). Many other large, U.S.-based multinational firms also held tens of billions of dollars offshore, with some estimates putting the total cash held internationally by U.S. firms at approximately $2.5 trillion. The case explores the potential reasons for this strategic decision, focusing on the worldwide tax system used by the U.S., wherein corporations are taxed on income wherever it occurs in the world. This tax, however, is not triggered until U.S. firms bring foreign earnings back home, thus creating a perverse incentive not to repatriate foreign earnings.

The case presents the idea that Apple (and other firms pursuing similar strategies) are "unpatriotic" for taking advantage of the legal tax strategy of avoiding U.S. income taxes on foreign earnings by leaving those earnings overseas. The case also presents the idea that Apple is making prudent business decisions, consistent with its fiduciary responsibility to its shareholders, by delaying repatriation until tax rates are more favorable. Students are left to assess the arguments and form a conclusion.

INTRODUCTION

In April 2017, Apple, Inc. reported an astonishing $256 billion in cash on its balance sheet. More than 90% of that cash was held outside the United States, outside the reach of the

U.S. tax system ("Apple's Case for Tax Reform," 2017). To show the enormity of the Apple cash holdings, one writer calculated what Apple could purchase with its stash:

> *With the $250 billion sitting in its bank account, Apple could comfortably go out and buy Chevron, the second-largest U.S. oil company, at today's market price without borrowing a penny. The technology giant would still have $50 billion left to buy more than 700,000 Tesla model S electric cars or about four Gerald R. Ford class aircraft carriers (Heath, 2017).*

Apple sells iPhones, iPads, Macs, wearables and software services like the Apple app store, iTunes, and Apple Music. About 65% of its 2017 revenue were earned outside the United States (Apple, 2017a). Table 1 shows selected financial information about Apple for fiscal years 2016 and 2017. The total cash and marketable securities decreased from $268.9 billion to $237.6 billion for 2017.

Table 1
APPLE SELECTED FINANCIAL INFORMATION
In Millions
(Apple, 2017c)

	September 2016	September 2017
Net sales	$ 215,639	$ 229,234
Cost of sales	131,376	141,048
Gross margin	84,263	88,186
Net operating expenses	22,891	26,842
Earnings before income tax	61,372	64,089
Income tax expense	15,685	15,738
Net Income	$ 45,687	$ 48,351
Total cash and marketable securities	$ 268,895	$ 237,585

Table 2 shows the cash and marketable securities as of April 2017. This was Apple's second quarter in 2017. This is where the Apple reported the $256.8 billion in cash and marketable securities.

Table 2
CASH AND MARKETABLE SECURITIES APRIL 2017
In Millions
(Apple, 2017b)

Cash and cash equivalents	$ 15,157
Short-term marketable securities	$ 51,944
Long-term marketable securities	$ 189,740
Total cash and marketable securities	$ 256,841

Apple pays income tax in countries where it earns revenue. So, if Apple has sales in Germany, it pays income tax to Germany based on those sales. Since Apple is headquartered in the United States, transferring cash from foreign accounts to domestic accounts triggers a taxable event under U.S. tax law. This process of bringing foreign earnings into the United States is called “repatriation.” For Apple, repatriating any foreign earnings would cause an additional U.S. tax of about 40% ("Apple's Case for Tax Reform," 2017).

This tax on repatriated earnings is the primary reason Apple holds large cash balances outside the U.S. While Apple has had the largest foreign holdings of cash in recent years, many other U.S.-based, multinational firms have substantial holdings as well. See Table 3 for the companies with the largest foreign cash. Some estimates put the total cash held by U.S. corporations overseas at $2.5 trillion (Apple's Case for Tax Reform, 2017).

Apple’s tax strategy has been criticized as “not paying its fair share” in articles such as, “How Apple Sidesteps Billions in Taxes,” from the *New York Times.* The article illustrates Apple’s strategy of locating subsidiaries in lower tax states such as Nevada, instead of its home state of California, for the purpose of lowering its corporate taxes. To extend this internationally, Apple uses lower tax rates in Ireland, Luxembourg, the Netherlands, and Singapore to shift income away from the United States and its higher taxes. Apple famously started two subsidiaries and a factory in Ireland in the 1980’s because of the tax benefits offered in that country (Duhigg & Kocieniewski, 2012).

Table 3
FOREIGN CASH HOLDINGS OF U.S. COMPANIES, APRIL 2017
(Linnane, 2017)

COMPANY	TOTAL CASH
Apple	$256 B
Microsoft	$113 B
Cisco	$ 62 B
Oracle	$ 50 B
Alphabet (Google)	$ 50 B

The article is careful to say that all the Apple tax strategies are legal, but within the article it contrasts the wealth of Apple and the financial troubles of a local community college:

> *A mile and a half from Apple’s Cupertino headquarters is De Anza College, a community college that Steve Wozniak, one of Apple’s founders, attended from 1969 to 1974. Because of California’s state budget crisis, De Anza has cut more than a thousand courses and 8 percent of its faculty since 2008.*
>
> *Now, De Anza faces a budget gap so large that it is confronting a “death spiral,” the school’s president, Brian Murphy, wrote to the faculty in January. Apple, of course, is not responsible for the state’s financial shortfall, which has numerous causes. But the company’s tax policies are seen by officials like Mr. Murphy as symptomatic of why the crisis exists.*
>
> *“I just don’t understand it,” he said in an interview. “I’ll bet every person at Apple has a connection to De Anza. Their kids swim in our pool. Their cousins take classes here. They drive past it every day, for Pete’s sake.*

> *"But then they do everything they can to pay as few taxes as possible." (Duhigg & Kocieniewski, 2012)*

The article mentions some positives about Apple, such as the fact that the firm has over 47,000 full-time employees in all 50 states. It also describes the charitable contributions that Apple has made, including $50 million gifts to both Stanford University and an African aid charity. However, the end of the article returns the focus to the ailing college:

> *Still, some, including De Anza College's president, Mr. Murphy, say the philanthropy and job creation do not offset Apple's and other companies' decisions to circumvent taxes. Within 20 minutes of the financially ailing school are the global headquarters of Google, Facebook, Intel, Hewlett-Packard and Cisco.*
>
> *"When it comes time for all these companies — Google and Apple and Facebook and the rest — to pay their fair share, there's a knee-jerk resistance," Mr. Murphy said. "They're philosophically antitax, and it's decimating the state."*
>
> *"But I'm not complaining," he added. "We can't afford to upset these guys. We need every dollar we can get." (Duhigg & Kocieniewski, 2012).*

To some, the tax strategy of Apple and other large, multinational firms is consistent with the firms' fiduciary responsibilities to their shareholders. People with this view argue that repatriating income is entirely optional, and if there is no compelling economic reason for the firms to do so then they are making good business decisions by legally minimizing their U.S. tax liability.

To others, this strategy is a huge symptom of corporate greed. They argue, or imply, that the refusal to repatriate foreign earnings is unpatriotic and that firms are using tax loopholes to avoid paying their "fair share" of U.S. taxes. This argument implies a moral obligation on the part of these firms to pay more than they are legally required to pay.

INTERNATIONAL TAXATION BASICS

Countries generally use one of two international tax systems: the territorial system or the worldwide system. The territorial system generally only taxes domestic income. This system allows income from foreign subsidiaries to be wholly or partially tax exempt from home country tax. Under the territorial system, corporate taxes are paid by foreign subsidiaries in the foreign country where the income is earned, and companies can repatriate foreign earnings with little or no additional taxation. Thus, there is not a tax incentive to keep the earnings in a foreign country because the cash can be repatriated with little or no tax effect.

The second system, the worldwide system, taxes domestic companies on their worldwide profits, regardless of where the profit is earned. There are some credits applied for foreign taxes paid, but the earnings in a foreign country are deemed to be "home country" income for income tax purposes. So, a U.S. company must pay U.S. taxes on its worldwide income. So, income in Germany would be subject to German income tax first and then on U.S. income tax if the earnings are repatriated to the United States.

The effect of this worldwide taxation is a great incentive for U.S. companies to hold foreign earnings outside the U.S. If the earnings are held in a foreign country, no U.S. taxes are due. When the earnings are repatriated to the United States, U.S. federal and state income taxes are triggered, with a maximum rate of about 40% (PwC, 2013).

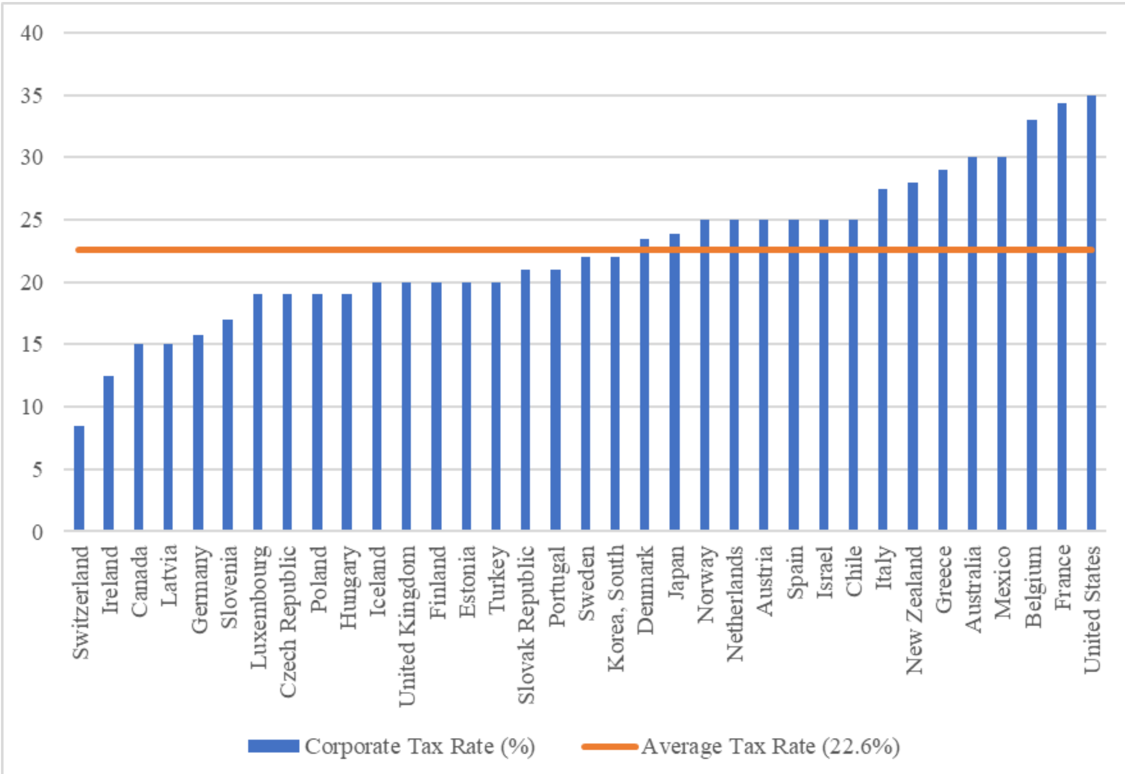
The Congressional Research Service summarized some key features of the U.S. tax system in this way:

> *The United States bases its jurisdiction to tax international income on residence. As a result, U.S.- chartered corporations are taxed on their worldwide income, but foreign corporations are taxed only on their U.S.-source income. Accordingly, a U.S. firm with overseas operations can indefinitely postpone its U.S. tax on its foreign income by operating through a foreign subsidiary. Using the same principle, U.S. taxes are deferred as long as its foreign earnings remain in the control of its foreign subsidiary and are reinvested abroad. The U.S. firm pays taxes on its overseas earnings only when they are paid to the U.S. parent corporation as intra-firm dividends or other income. (Marples & Gravelle, 2011, pp. 1-2)*

This incentive to hold cash outside countries that tax worldwide income is called the “lockout” effect. There is no such incentive for companies in countries with territorial tax systems. In April 2017, the United States had the highest corporate tax in the Organization for Economic Cooperation and Development (OECD) countries. The OECD is composed of developed countries committed to democracy and market economies. Because of the high tax rate in the U.S., more foreign earnings of U.S. companies are trapped overseas because of the lockout effect (PwC, 2013).

Figure 1

OECD CORPORATE TAX RATES 2017



In April 2017, 28 of the 35 OECD countries used the territorial tax system, so there is no lockout effect for these countries and there is no tax incentive to hold cash and investments outside the home country. Only seven of the OECD countries taxed worldwide income: the United States, Chile, Ireland, Israel, South Korea, Mexico, and Latvia. The United States had the highest corporate tax rate in the OECD at 35% in April 2017.

Mexico had a top tax rate of 30% in April 2017. The other worldwide taxation countries had top rates of 25% or lower. Ireland, the home of the Apple subsidiaries, had a top bracket of 12.5%. Figure 1 shows the 2017 corporate tax rates for all the OECD countries (Miller & Kim, 2017).

In an interview with Apple CEO Tim Cook, the Washington Post asked about the criticism of Apple's tax strategy:

> *What do you say in response to Nobel economist Joseph Stiglitz's comments on Bloomberg (television), where he called Apple's profit reporting in Ireland a "fraud"?*
>
> *I didn't hear it. But if anybody said that, they don't know what they're talking about. Let me explain what goes on with our international taxes. The money that's*

in Ireland that he's probably referring to is money that is subject to U.S. taxes. The tax law right now says we can keep that in Ireland or we can bring it back. And when we bring it back, we will pay 35 percent federal tax and then a weighted average across the states that we're in, which is about 5 percent, so think of it as 40 percent. We've said at 40 percent, we're not going to bring it back until there's a fair rate. There's no debate about it. Is that legal to do or not legal to do? It is legal to do. It is the current tax law. It's not a matter of being patriotic or not patriotic. It doesn't go that the more you pay, the more patriotic you are.

And so what we've said — we think it's fine for us to pay more, because right now we're paying nothing on that and we leave it over there. But we — like many, many other companies do — wait for the money to come back.

In the meantime, it's important to look at what we do pay. Our marginal rate, our effective rate in the U.S. is over 30 percent. We are the largest taxpayer in the United States. And so we're not a tax dodger. We pay our share and then some. We don't have these big loopholes that other people talk about. The only kind of major tax credit that we get is the R&D tax credit, which is available to all companies in the United States. That's important to know. The second thing I would point out is we have money internationally because we have two-thirds of our business there. So we earn money internationally. We didn't look for a tax haven or something to put it somewhere. We sell a lot of product everywhere. And we want to bring it back, and we've been very honest and straightforward about that. (McGregor, 2016).

TAX HOLIDAYS

It is important to note that when Tim Cook said, "we're not going to bring it back until there is a fair rate," that was not a statement based on a fantasy about future lower tax rates. The U.S. has periodically enacted special "tax holidays" on repatriated earnings, under the theory that temporarily lowering the rate will bring foreign-held cash flooding back into the U.S. and create a stimulatory effect on the economy. The most recent one-year tax holiday was part of the American Jobs Creation Act of 2004, when the top rate on repatriated earnings was slashed to 5.25% (Marples & Gravelle, 2011). Table 4 shows the stunning growth of the Apple cash and marketable securities.

The actual economic impact of these temporary tax cuts is hotly debated, with some arguing that they do provide meaningful stimulus for the economy, while others argue that the stimulatory effect is not large enough to offset the lost tax revenue. What is not in debate, however, is that the mere possibility of a future tax holiday provides a dramatic incentive for firms to delay repatriation.

Table 4
APPLE INC. CASH AND MARKETABLE SECURITIES

YEAR	TOTAL CASH (IN MILLIONS)
2006	$ 10,110
2007	$ 15,386
2008	$ 24,490
2009	$ 33,992
2010	$ 51,011
2011	$ 81,570
2012	$121,251
2013	$146,761
2014	$155,239
2015	$205,666
2016	$268,895
2017	$237,585

TAX POLICY

A country's tax policy can affect its economy both positively and negatively. A well-designed tax code can make it easy for companies (and individuals) to comply, while raising sufficient tax revenue for the country. The tax system of a country also affects foreign investment and economic growth. People, companies, and their capital are mobile in the long term. When investors seek investment opportunities, they seek higher returns at reasonable risk levels. A complicated tax system with high rates can increase costs and therefore reduce returns and slow economic activity.

In the global marketplace, countries compete for corporate investment and the jobs created by that investment. This competition is on a wide variety of dimensions, including quality and cost of labor, governmental and economic stability, and the regulatory and tax environment, among many others. Countries with the right combination of competitive factors will attract more international capital, thus producing more economic growth in the country and therefore increasing tax revenues, all else equal.

The Tax Foundation publishes a study on international tax competitiveness. In that study, the U.S. is ranked 31 of 35 OECD countries in tax competitiveness (Pomerleau, 2017).

> *A competitive tax code is one that keeps marginal tax rates low. In today's globalized world, capital is highly mobile. Businesses can choose to invest in any number of countries throughout the world in order to find the highest rate of return. This means that businesses will look for countries with lower tax rates on investment in order to maximize their after-tax rate of return. If a country's tax rate is too high, it will drive investment elsewhere, leading to slower economic growth. In addition, high marginal tax rates can drive tax avoidance. (Pomerleau, 2017).*

SHOULD APPLE REPATRIATE ITS INTERNATIONAL EARNINGS?

Apple repatriating its overseas earnings is an economically complex and potentially emotional issue. By repatriating the cash held abroad, Apple would trigger additional taxes that would otherwise be avoidable, resulting in a tax bill of approximately $92 billion ($256 billion in cash times 90% held offshore times 40% tax rate on repatriated earnings). This would allow Apple to invest or spend the remaining $164 billion domestically, while potentially currying favor with politicians and with consumers who believe it is unethical to keep that cash overseas.

On the other hand, it could be very hard for Apple to justify paying an "optional" tax of $92 billion to its shareholders, particularly considering that Apple already paid more U.S. taxes than any other corporation. Furthermore, by delaying repatriation, there is a reasonable probability that Apple could bring that cash back to the U.S. at some future date at a substantially lower tax rate.

This is a real concern for Apple in 2017. The tax rules provide incentives for keeping cash overseas. There is political pressure to repatriate to pay taxes now. Other technology firms that hold cash overseas may continue that policy. Apple would have a competitive disadvantage if it paid taxes now. Is waiting for a potential tax rate cut a good strategy?

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DOES ACADEMIC ENTITLEMENT EXIST WITHOUT EDUCATION COSTS? AN EXAMINATION OF FINNISH BUSINESS STUDENTS

Linn Hongell, Arcada University of Applied Sciences, Helsinki, Finland
Christa Tigerstedt, Arcada University of Applied Sciences, Helsinki, Finland
Marty Ludlum, University of Central Oklahoma

ABSTRACT

Academic Entitlement (AE) is the notion that students are consumers of education, exchanging tuition costs for a high grade, and learning is not part of the transaction. Finnish business majors (n=134) were examined for their views on the academic entitlement. Finland is a unique population on this issue because of their cost-free higher education. We found students felt very entitled about grades, felt somewhat entitled about outside of class interactions with students, but not entitled about classroom decorum. Despite our expectations, we found entitlement exists even without financial costs. We examined differences between students' attitudes based on several demographic factors, and found most of characteristics had little importance. Employment had the most influence on academic entitlement. We found gender, military experience, First-Generation status, and having taken business ethics had little effect on academic entitlement.

INTRODUCTION

Academic entitlement manifests itself in behaviors that further goal orientation (higher scores) rather than mastery of the material. Students see themselves as consumers of education, and the outcome of the transaction should be measured in grades, not comprehension. Entitlement assumes a transaction, an exchange of tuition/fees for high grades. Would these same feelings occur if students had no transaction costs (if higher education was free to the student)?

Almost all studies of entitlement have been conducted in western cultures, primarily in the United States, where the costs of higher education have increased more than double the rate of inflation, and exceed $10,000 per year just for tuition (Cooper, 2020). The authors wondered whether academic entitlement, a consumerism view of education, exists when there are no costs to education, such a Finland which has a government funded model. Do students think as consumers when higher education is free? This project will examine an under-studied population, Finnish students, and their views toward academic entitlement. In the current project, we surveyed Finnish college students in 2019 on academic entitlement. To support this analysis, we will first review the relevant literature. Next, we will examine the survey methods. Then, we will discuss the findings. We conclude by discussing limitations and predicting further research in this area.

REVIEW OF THE LITERATURE

Chowning & Campbell (2009) stated that the acquisition of knowledge has turned into a commodity reflected in a degree, not comprehension of the subject matter. Gates, Heffernan & Sudore (2015) summarized, "When faculty become customer service representatives and students the consumers of services, no one wins" (p.891). The students do not have all the blame. Gross & Hogler (2005) opined that the rise of entitled student behavior is attributed to many factors, including faculty and administrators as well, in trying to reduce education to a consumer transaction.

Finland's academic culture is highly ethical (Ludlum et al., 2013, 2017). Socially, Finland's culture is guided by the Nordic Welfare model, which includes generous comprehensive and universal social entitlements (Keskinen, 2016). The welfare state is described as a cornerstone of Finland's national identity (Kettunen, 2011). The Finnish culture is heavily influenced by the Lutheran Church (Ludlum, et al., 2016, 2017). The Lutheran Church, intertwined with the welfare state, dominates their culture, and still accounts for 77% of the population (Vogelaar, 2013; Markkola, 2014).

We first examine the highly studied North American population on academic entitlement. Academic entitlement has been described as having two factors, first, unreasonable expectations of high grades for modest effort and second, a demanding attitude toward teachers (Greenberger et al., 2008). More than half of USA college students viewed themselves as entitled in surveys (Gillespie, 2014).

Greenberger, Lessard, Chen, & Farruggia (2008) examined college students (n=839) and found much of the entitlement issue was caused by parents, not students' high self-esteem. In fact, they found that entitlement and students' self-esteem was negatively related. They further found that demographic variables (gender, nationality, race) had only minor associations with entitlement at best.

Entitlement is often tied to parenting styles which encourage academic goals (Greenberger, Lessard, Chen, & Farruggia, 2008). The same authors, Lessard, Greenberger, Chen, & Farruggia (2011) later examined 466 undergraduates and found that entitlement has negative and positive characteristics (which they identified as exploitive and non-exploitive entitlement), providing evidence that entitlement is not all bad.

Entitlement was tied to permissive parenting, which then leads to students expecting the same treatment in college, especially among the male students (Barton & Hirsch, 2016). Further, Barton & Hirsch (2017) found that entitlement led to poorer relationships with others and was a risk factor for college retention.

Luckett, Trocchia, Noel, & Marlin (2017) expanded the construct and provided evidence that academic entitlement is comprised of three dimensions, grade entitlement (I deserve a higher grade), behavioral entitlement (I can come and go from class as I wish), and service entitlement (the teacher is there to serve my needs on my schedule).

Students' entitlement increases their expectations on faculty. Chowning & Campbell (2009) found that students have shifted the responsibility of learning to their instructors, and expected those instructors to accommodate their needs individually. Laverghetta (2018) replicated Chowning & Campbell's AEQ (2009) and found entitlement was highly correlated with incivility in the classroom. Zhu & Anagondahalli (2017) surveyed 689 undergraduates and found that entitlement was tied to negotiation strategies with their instructors for a compromise on their grades. Zhu & Anagondahalli (2018) examined 483 undergraduate students and found that demanding attitudes by students lowered their satisfaction with the course.

Some research has examined demographic factors, especially gender, as an influence on academic entitlement. Lemke, Marx, & Dundes (2017) examined two samples of liberal arts students eight years apart and found that males felt more entitled that females, but only in one of the samples. Ciani, Summers, & Easter (2008) also found greater sense of entitlement in males. Elias (2017) replicated Greenberger et al., and found that males and younger students felt more entitled. Wasieleski, Whatley, Briihl, & Branscome (2014) examined undergraduates (n=264) and found males behaved with more narcissism than females.

Some projects have examined faculty perspectives on student entitlement, and not surprisingly have found faculty less than enthusiastic about this development. For example, Gates, Heffernan, & Sudore (2015) examined USA faculty in social work (n=57), and found little support for student entitlement, nor as students as consumers of education.

Why do students view themselves as consumers of education? In the United States, college costs (tuition and housing) are staggering, averaging $22,180 per year at public colleges and over $50,000 per year at private schools (Dickler, 2021). America does have some lower cost alternatives, two-year schools, which cost an average of $3,770 per year without housing (Powell, Kerr, & Wood, 2021). Even the reduced cost alternatives are still expensive and price many students out of higher education. With these high consumer costs, parents and students feel they must get the most from their educational investment, which means high grades, which would hopefully lead to higher job prospects.

In contrast, higher education in Finland is tuition free for Finnish students and EU citizens (Savolainen, 2021; and Aarrevaara, Dobson, & Elander, 2009). In addition, Finland and their EU partners offer a variety of stipends and discounts for housing and food with a goal of making higher education attainable by all persons regardless of financial status. Without paying for tuition, would Finnish students still view education as a consumer transaction?

Academic entitlement research in Finland has been non-existent until recently. Vuori (2021) examined traditional and non-traditional higher education students in Finland (n=476). Vuori (2021) found academic entitlement and student engagement were negatively correlated. Some students were more engaged, including those with more work experience, older students, and graduate students (Vuori, 2021). Bachelor's students, younger students, and students with less work experience were more entitled (Vuori, 2021). Gender and nationality had no effect on entitlement. Traditional students more entitled on classroom behavior. Vuori (2021) provided evidence that academic entitlement was not related to tuition fees, as Finnish students displayed entitlement without any tuition costs.

RESEARCH QUESTIONS

This project will examine two broad research questions. First, is AE related to or caused by consumption costs (consumerism)? If so, AE should be near zero in Finland, which has no tuition costs. Second, do demographic factors affect students' attitudes towards academic entitlement? While Vuori (2021) found gender had no effect and that work experience was negatively related to AE, we wanted to confirm this finding in our sample, as well as examine several other variables, such as family status, First-Generation status, military experience, and having taken business ethics.

METHOD FOR THE SURVEY

Participants

The participants were from Arcada University of Applied Sciences in Helsinki, Finland. The college has over 2,700 students and over 170 faculty and staff (Arcada, 2021). The two divisions of higher education in Finland are universities (research-based) and polytechnics (applied science), like Arcada, which train for labor market needs (Jääskelä and Nissilä, 2015). Arcada represents the second part of this division.

Most (96%) were business majors. The remainder were in related disciplines. The respondents were in the following academic years: first, 81%; second, 8%; third, 7%; and fourth, 4%. Males outnumbered females 53% to 47%. Our group consisted of primarily traditional students (76% were aged 18-22). Only 6 students (4.7% of the respondents) were married, and only 3 students had children. Most students worked while attending school (64%). In religion, Lutheran/Christian was the dominant group with 47% (low for Finland citizens), while 45% identified as non-religious. Other students were spread among all other faiths. Nearly all students (87%) reported to going to a church service less than once a month, and only one identified with being "strongly religious."

Procedures

A convenience sample was taken from large, introductory classes at Arcada University of Applied Sciences in Helsinki, Finland during a series of guest lectures in the spring of 2019. The survey was conducted in English. The students at Arcada are multilingual (Finnish, Swedish, and English), with several programs taught in English to benefit their international exchange programs. Finland has always been a multilingual country with two official languages (Anckar, 2000).

Students were asked to complete the questionnaire during class time. The survey was voluntary and anonymous. No inducements were offered to the students to participate. A total of 136 surveys resulted. Two surveys were returned blank, leaving 134 usable responses, a return rate of 98%. However, some questions had fewer than 134 responses. The text of the questions is in the appendix.

Measures

The most replicated measure of academic entitlement is Greenberger, Lessard, Chen, & Farruggia (2008). The fifteen items use a six level Likert scale from strongly disagree, disagree, slightly disagree, slightly agree, agree, strongly agree. Their scale was shown to be reliable, and has been confirmed in replication studies (Zhu & Anagondahalli, 2018; Lemke, Marx, & Dundes, 2017). The study appeared to have face and content validity. As a test for internal consistency, we conducted a Cronbach's alpha for the scale. Our sample resulted in an alpha of .874 for the 15-item scale. We used SPSS version 24 for analysis, and used t-tests to compare the demographic factors. We were best able to minimize the socially appropriate response bias by using a large group survey, anonymous results, and confidential submissions.

FINDINGS AND DISCUSSION

Luckett, Trocchia, Noel, & Marlin (2017) examined academic entitlement and found it is comprised of three dimensions, grade entitlement (I deserve a higher grade), behavioral entitlement (I can come and go from class as I wish), and service entitlement (the teacher is there to serve my needs on my schedule). We will use this terminology to describe the results of the Finland study. For our purposes, we define entitlement as having a mean greater than 2.75.

Table 1. Overall Results.

Questions (n=134)	**Mean**	**Std. Dev.**
If I have explained to my professor that I am trying hard, I think he/she should give me some consideration with respect to my course. (Grades)	**3.91**	1.241
I feel I have been poorly treated if a professor cancels an appointment with me on the same day as we supposed to meet. (Service)	**3.97**	1.414
If I have completed most of the reading for a class, I deserve a B in that course. (Grades)	**3.25**	1.222
If I have attended most classes for a course, I deserve at least a grade of B. (Grades)	**3.19**	1.289
Teachers often give me lower grades than I deserve on paper assignments. (Grades)	**2.96**	1.262
Professors who will not let me take an exam at a different time because of my personal plans (e.g., vacation or other trip that is important to me) are too strict. (Service)	2.54	1.369
Teachers often give me lower grades than I deserve on exams. (Grades)	**2.75**	1.340
A professor should be willing to lend me his/her course notes if I ask for them. (Service)	**2.82**	1.507
I would think poorly of a professor who did not respond the same day to an e-mail I sent. (Service)	2.48	1.185
If I am not happy with my grade from last quarter, the professor should allow me to do an additional assignment. (Grades)	**3.29**	1.358
Professors have no right to be annoyed with me if I tend to come late to class or tend to leave early. (Behavior)	2.63	1.448
A professor should not be annoyed with me if I receive an important call during class. (Behavior)	**3.38**	1.460
I would think poorly of a professor who did not respond quickly to a phone message I left him or her. (Service)	2.31	1.067
A professor should be willing to meet with me at a time that works best for me, even if inconvenient for the professor. (Service)	1.89	0.997
A professor should let me arrange to turn in an assignment late if the due date interferes with my vacation plans. (Service)	1.95	1.155

In regards to grades, the Finland sample shows a very entitled view of the students in all six of the questions. In service (from the professor), the Finland students have a moderate amount of entitlement, scoring high on two of the seven questions. For classroom behavior (decorum, arriving late, leaving early, etc.), the Finland sample demonstrates some entitlement in one of the two questions.

We assumed that AE with tied with consumerism, and with no higher education costs AE should not be present in Finland. This was not a correct prediction. We found that AE, especially in regards to grades is strong in Finland even without higher education costs. This finding confirms the results from Vuori (2021), that AE can exist without consumer costs.

DEMOGRAPHIC DIFFERENCES

Gender

We also examined our sample, dividing them into different demographic groups. The group was fairly divided by gender (53% male). In our study, only two of the fifteen questions had statistically significant results on gender, one favored males, one favored females. In thirteen of the questions, gender had no effect.

Interestingly, of the three dimensions of AE, grades, service, and behavior, the only two significant results were in service. Gender had no effect on AE in our sample, confirming the findings of Vuori (2021). Put another way, both male and female students in Finland felt entitled about grades.

Table 2. Results by Gender.

Question (male = 67, female = 59)	**Male Mean (Std. Dev.)**	**Female Mean (Std. Dev.)**	**t-test**	**Signif.**
If I have explained to my professor that I am trying hard, I think he/she should give me some consideration with respect to my course. (Grades)	3.84 (1.274)	3.97 (1.228)	-.577	NS
I feel I have been poorly treated if a professor cancels an appointment with me on the same day as we supposed to meet. (Service)	3.86 1.435	4.02 1.408	-.600	NS
If I have completed most of the reading for a class, I deserve a B in that course. (Grades)	3.06 1.276	3.36 1.151	-1.338	NS
If I have attended most classes for a course, I deserve at least a grade of B. (Grades)	2.99 1.398	3.34 1.163	-1.550	NS
Teachers often give me lower grades than I deserve on paper assignments. (Grades)	2.88 1.309	3.02 1.249	-.594	NS
Professors who will not let me take an exam at a different time because of my personal plans (e.g., vacation or other trip that is important to me) are too strict. (Service)	2.51 1.397	2.66 1.371	-.595	NS
Teachers often give me lower grades than I deserve on exams. (Grades)	2.73 1.309	2.81 1.395	-.326	NS
A professor should be willing to lend me his/her course notes if I ask for them. (Service)	2.97 1.588	2.68 1.478	1.026	NS
I would think poorly of a professor who did not respond the same day to an e-mail I sent. (Service)	2.41 1.215	2.57 1.171	-.743	NS
If I am not happy with my grade from last quarter, the professor should allow me to do an additional assignment. (Grades)	3.38 1.262	3.16 1.461	.915	NS
Professors have no right to be annoyed with me if I tend to come late to class or tend to leave early. (Behavior)	2.71 1.586	2.59 1.312	.478	NS
A professor should not be annoyed with me if I receive an important call during class. (Behavior)	3.38 1.586	3.43 1.258	-.201	NS
I would think poorly of a professor who did not respond quickly to a phone message I left him or her. (Service)	**2.14 1.051**	**2.55 1.095**	**-2.153**	**.033**

A professor should be willing to meet with me at a time that works best for me, even if inconvenient for the professor. (Service)	1.88 1.045	1.91 0.942	-.195	NS
A professor should let me arrange to turn in an assignment late if the due date interferes with my vacation plans. (Service)	**2.20** **1.338**	**1.67** **0.831**	**2.590**	**.011**

NS = not significant at 0.10 level

Family Status

Our attempt to measure the effect of family status on the views of entitlement were not successful. Our sample had a very small portion of married students (only 6 students) and even fewer with children (only 3 students) making any comparisons meaningless. Future projects should broaden the sample to include more non-traditional students.

Employment

We examined our sample by employment status. In our project, full-time and part-time employment were combined. The sample was fairly divided (64% had work experience). We expected to see employed students to have less expectations of entitlement, as those features are likely lacking in most job situations.

Table 4. Results by employment.

Question **(unemployed = 46, employed = 83)**	**Unemploy. Mean (Std. Dev.)**	**Employed Mean (Std. Dev.)**	**t-test**	**Signif.**
If I have explained to my professor that I am trying hard, I think he/she should give me some consideration with respect to my course. (Grades)	4.00 1.054	3.79 1.384	.861	NS
I feel I have been poorly treated if a professor cancels an appointment with me on the same day as we supposed to meet. (Service)	**3.58** **1.340**	**4.05** **1.383**	**-1.841**	**.068**
If I have completed most of the reading for a class, I deserve a B in that course. (Grades)	3.11 1.159	3.17 1.242	-.263	NS
If I have attended most classes for a course, I deserve at least a grade of B. (Grades)	2.98 1.358	3.19 1.266	-.871	NS
Teachers often give me lower grades than I deserve on paper assignments. (Grades)	**2.46** **1.069**	**3.15** **1.287**	**-3.052**	**.003**
Professors who will not let me take an exam at a different time because of my personal plans (e.g., vacation or other trip that is important to me) are too strict. (Service)	2.41 1.326	2.58 1.394	-.630	NS
Teachers often give me lower grades than I deserve on exams. (Grades)	**2.43** **1.186**	**2.89** **1.370**	**-1.859**	**.066**
A professor should be willing to lend me his/her course notes if I ask for them. (Service)	**2.40** **1.268**	**3.14** **1.653**	**-2.561**	**.012**

I would think poorly of a professor who did not respond the same day to an e-mail I sent. (Service)	2.29 1.058	2.62 1.287	-1.434	NS
If I am not happy with my grade from last quarter, the professor should allow me to do an additional assignment. (Grades)	3.00 1.279	3.37 1.349	-1.475	NS
Professors have no right to be annoyed with me if I tend to come late to class or tend to leave early. (Behavior)	2.60 1.558	2.67 1.415	-.256	NS
A professor should not be annoyed with me if I receive an important call during class. (Behavior)	3.20 1.455	3.44 1.404	-.883	NS
I would think poorly of a professor who did not respond quickly to a phone message I left him or her. (Service)	**2.11** **.832**	**2.49** **1.226**	**-1.843**	**.068**
A professor should be willing to meet with me at a time that works best for me, even if inconvenient for the professor. (Service)	**1.64** **.773**	**2.00** **1.067**	**-1.941**	**.055**
A professor should let me arrange to turn in an assignment late if the due date interferes with my vacation plans. (Service)	**1.69** **.973**	**2.08** **1.244**	**-1.806**	**.074**

NS = not significant at 0.10 level

In line with our expectations, seven of the fifteen questions had significant results based on employment status. Two of the six grade questions had significant differences based on employment. Five of the seven service questions had significant differences based on employment. Those without work experience felt more entitled. This confirms the findings of Vuori (2021) that work experience and AE are inversely related.

First-Generation Students

Next, we wanted to examine the effect of First-Generation status. In other words, did students from an experienced family in higher education (legacy students) have more entitled views or did the unexperienced student also have entitlement issues? We define First-Generation students as a student for whom neither parent attended higher education. The sample was fairly divided, with 24% being First-Generation students. This status was self-reported. First-Generation status was not verified by name/student number since the survey was anonymous.

When compared by First-Generation status or not, only one of the fifteen questions had statistically significant results. The one significant question was in regards to service. Put another way, both First-Generation students and legacy students feel entitled about grades. We could reach two conclusions from this finding. Either being entitled does not appear to be a First-Generation or legacy student issue. Alternatively, if entitlement is a legacy student issue (where only experienced students are entitled), then the First-Generation students adapt quite rapidly.

Table 5. Results by First-Generation status.

Question (First-Generation student = 30, Not First-Generation student = 94)	**First Gen. Mean (Std. Dev.)**	**Not First Mean (Std. Dev.)**	**t-test**	**Signif.**
If I have explained to my professor that I am trying hard, I think he/she should give me some consideration with respect to my course. (Grades)	3.67 1.398	4.01 1.193	-1.316	NS
I feel I have been poorly treated if a professor cancels an appointment with me on the same day as we supposed to meet. (Service)	4.03 1.542	3.91 1.372	.404	NS
If I have completed most of the reading for a class, I deserve a B in that course. (Grades)	2.97 1.295	3.29 1.209	-1.252	NS
If I have attended most classes for a course, I deserve at least a grade of B. (Grades)	3.10 1.269	3.18 1.335	-.299	NS
Teachers often give me lower grades than I deserve on paper assignments. (Grades)	2.83 1.555	2.94 1.150	-.386	NS
Professors who will not let me take an exam at a different time because of my personal plans (e.g., vacation or other trip that is important to me) are too strict. (Service)	**2.90** **1.447**	**2.41** **1.287**	**1.763**	**.080**
Teachers often give me lower grades than I deserve on exams. (Grades)	2.93 1.530	2.67 1.245	.963	NS
A professor should be willing to lend me his/her course notes if I ask for them. (Service)	2.87 1.634	2.84 1.499	.092	NS
I would think poorly of a professor who did not respond the same day to an e-mail I sent. (Service)	2.41 1.211	2.49 1.194	-.317	NS
If I am not happy with my grade from last quarter, the professor should allow me to do an additional assignment. (Grades)	3.41 1.350	3.20 1.348	.731	NS
Professors have no right to be annoyed with me if I tend to come late to class or tend to leave early. (Behavior)	2.69 1.561	2.68 1.415	.040	NS
A professor should not be annoyed with me if I receive an important call during class. (Behavior)	3.55 1.723	3.37 1.350	.605	NS
I would think poorly of a professor who did not respond quickly to a phone message I left him or her. (Service)	2.28 1.162	2.35 1.080	-.338	NS
A professor should be willing to meet with me at a time that works best for me, even if inconvenient for the professor. (Service)	1.83 0.889	1.96 1.052	-.599	NS
A professor should let me arrange to turn in an assignment late if the due date interferes with my vacation plans. (Service)	2.14 1.302	1.94 1.131	.812	NS

NS = not significant at 0.10 level

Military Experience

We divided students by whether or not they had military experience. Not surprisingly, a large segment of our sample, 35%, had military experience. In Finland, all males are compelled to military or civil servant service (Females may serve but are not required). Many males complete their military service prior to their first year of studies. We expected those students with military experience to have a much less entitled viewpoint as that does not fit with a military culture. The results were mixed. The t-tests showed only three of the fifteen questions were statistically significant.

Two of the six questions on grades showed those with military experience are less AE on grades. Only one of the seven questions on service were significant. Certainly, further research is warranted with a military sample.

Table 6. Results by Military experience.

Question (military = 45, non-military = 82)	**Military Mean (Std. Dev.)**	**Not Mil. Mean (Std. Dev.)**	**t-test**	**Signif.**
If I have explained to my professor that I am trying hard, I think he/she should give me some consideration with respect to my course. (Grades)	3.89 1.301	3.95 1.244	-.263	NS
I feel I have been poorly treated if a professor cancels an appointment with me on the same day as we supposed to meet. (Service)	3.89 1.526	4.00 1.378	-.416	NS
If I have completed most of the reading for a class, I deserve a B in that course. (Grades)	**2.96** **1.364**	**3.37** **1.118**	**-1.833**	**.069**
If I have attended most classes for a course, I deserve at least a grade of B. (Grades)	**2.89** **1.481**	**3.32** **1.181**	**-1.794**	**.075**
Teachers often give me lower grades than I deserve on paper assignments. (Grades)	2.80 1.290	3.02 1.265	-.949	NS
Professors who will not let me take an exam at a different time because of my personal plans (e.g., vacation or other trip that is important to me) are too strict. (Service)	2.31 1.311	2.72 1.399	-1.592	NS
Teachers often give me lower grades than I deserve on exams. (Grades)	2.69 1.294	2.80 1.373	-.454	NS
A professor should be willing to lend me his/her course notes if I ask for them. (Service)	2.87 1.546	2.80 1.522	.242	NS
I would think poorly of a professor who did not respond the same day to an e-mail I sent. (Service)	2.48 1.320	2.48 1.119	-.019	NS
If I am not happy with my grade from last quarter, the professor should allow me to do an additional assignment. (Grades)	3.41 1.168	3.19 1.450	.880	NS
Professors have no right to be annoyed with me if I tend to come late to class or tend to leave early. (Behavior)	2.61 1.543	2.69 1.402	-.286	NS
A professor should not be annoyed with me if I receive an important call during class. (Behavior)	3.32 1.611	3.47 1.361	-.555	NS
I would think poorly of a professor who did not respond quickly to a phone message I left	2.16 1.119	2.42 1.059	-1.288	NS

him or her. (Service)				
A professor should be willing to meet with me at a time that works best for me, even if inconvenient for the professor. (Service)	1.91 1.178	1.91 0.911	-.024	NS
A professor should let me arrange to turn in an assignment late if the due date interferes with my vacation plans. (Service)	**2.23** **1.395**	**1.83** **1.003**	**1.853**	**.096**

NS = not significant at 0.10 level

Taking Business Ethics

Lastly, we divided students based on whether they had or had not taken business ethics. In our sample, 26% had taken business ethics. We originally thought this finding would be very significant, since entitlement might be discussed in an ethics course. To our surprise, only one of the fifteen questions (a service question) yielded statistically significant results. In other words, students in our sample felt entitled about grades whether they had taken business ethics or not.

Table 7. Results by having taken business ethics.

Question **(Taken ethics = 32, Not = 92)**	**Yes Ethics Mean (Std. Dev.)**	**No Ethics Mean (Std. Dev.)**	**t-test**	**Signif.**
If I have explained to my professor that I am trying hard, I think he/she should give me some consideration with respect to my course. (Grades)	3.97 1.257	3.93 1.272	.133	NS
I feel I have been poorly treated if a professor cancels an appointment with me on the same day as we supposed to meet. (Service)	**3.56** **1.564**	**4.10** **1.350**	**-1.854**	**.066**
If I have completed most of the reading for a class, I deserve a B in that course. (Grades)	3.27 0.944	3.21 1.320	.213	NS
If I have attended most classes for a course, I deserve at least a grade of B. (Grades)	3.09 1.146	3.19 1.382	-.342	NS
Teachers often give me lower grades than I deserve on paper assignments. (Grades)	2.94 1.294	2.92 1.284	.055	NS
Professors who will not let me take an exam at a different time because of my personal plans (e.g., vacation or other trip that is important to me) are too strict. (Service)	2.81 1.491	2.47 1.328	1.206	NS
Teachers often give me lower grades than I deserve on exams. (Grades)	3.06 1.366	2.65 1.336	1.499	NS
A professor should be willing to lend me his/her course notes if I ask for them. (Service)	2.90 1.535	2.80 1.545	.321	NS
I would think poorly of a professor who did not respond the same day to an e-mail I sent. (Service)	2.38 1.008	2.53 1.265	-.639	NS

If I am not happy with my grade from last quarter, the professor should allow me to do an additional assignment. (Grades)	3.28 1.350	3.29 1.376	-.027	NS
Professors have no right to be annoyed with me if I tend to come late to class or tend to leave early. (Behavior)	2.78 1.518	2.66 1.439	.418	NS
A professor should not be annoyed with me if I receive an important call during class. (Behavior)	3.41 1.500	3.43 1.454	-.090	NS
I would think poorly of a professor who did not respond quickly to a phone message I left him or her. (Service)	2.22 0.975	2.38 1.137	-.704	NS
A professor should be willing to meet with me at a time that works best for me, even if inconvenient for the professor. (Service)	1.91 0.963	1.92 1.041	-.076	NS
A professor should let me arrange to turn in an assignment late if the due date interferes with my vacation plans. (Service)	2.06 1.093	1.93 1.188	.541	NS

NS = not significant at 0.10 level

IMPLICATIONS FOR FURTHER RESEARCH

This project, like all survey projects, has limitations. First is that the results relied on self-reported data from the students. Another limitation is that we only examined one institution. This school might not be representative of all Finland universities. In addition, most were business students. Other discipline areas were not represented. Another limitation of this study is the non-random sample. A random sample could result in more generalization. Future projects should also screen students for non-EU status, since non-EU students still have to pay tuition.

As an implication for practice, we cannot assume that the consumerism view of education (academic entitlement) is tied to financial costs. Students in our survey held an entitled view even without any consumer transaction for tuition. Academic entitlement is a phenomenon which is not caused by monetary issues, but rather a belief of students that they should be entitled because of their efforts, no matter how marginal.

CONCLUSION

This project examined two broad research questions. First, is academic entitlement related to or caused by consumer interests? If so, academic entitlement should be near zero in Finland where higher education is funded by the state, at no cost to the individual consumer. To our surprise, academic entitlement is strong in Finland, especially as regarding grades, providing some evidence that it is not tied to consumerism and confirming the earlier findings of Vuori (2021).

Second, do demographic factors affect academic entitlement? We found that Finnish students felt entitled about grades. When individual factors were examined, gender, First-

Generation status, military experience, and taking business ethics had minimal or no influence on academic entitlement.

Future projects should examine more cultures to confirm that entitlement is a global problem, not just a few isolated countries. Further, new projects should strive to gain a well-rounded sample to examine smaller subgroups of students. Finally, any future projects should examine in detail the behaviors of entitled students. Entitlement appears to be global, but how it manifests will be influenced by culture.

AUTHORS

Professor Hongell is a Senior Lecturer in Business at Arcada University of Applied Sciences, Helsinki, Finland.

Professor Tigerstedt is a Senior Lecturer in Business at Arcada University of Applied Sciences, Helsinki, Finland.

Professor Ludlum is a Professor of Legal Studies at the University of Central Oklahoma. He can be reached at mludlum@uco.edu (contact author).

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LICENSE TO STEAL

Karen M. Oxner, University of Central Arkansas
Kyleen W. Prewett, University of Arkansas at Little Rock

CASE DESCRIPTION

The primary subject matter of this case concerns employee fraud. Secondary issues examined include risk assessments and internal controls over cash. The case has a difficulty level of four or five, appropriate for senior level or first year graduate level. The case is designed to be taught in one or two class hours and is expected to require four hours of outside preparation by students.

CASE SYNOPSIS

License to Steal provides an engaging scenario based on a familiar activity: obtaining car license plates. The case is based on a real-world fraud in which a cashier in a state revenue office embezzled approximately $360,000, mostly $24 at a time. The case emphasizes the importance of fraud risk assessment and internal controls over cash. Case questions begin by asking students to identify fraud risk factors and then consider various alternatives employees have for reporting suspected ethical violations. Since ineffective controls contributed to the fraud, students are asked to consider management culpability for institutional fraud by their staff. These questions are followed by a summative assignment to prepare a control assessment worksheet (template provided) in which students identify control objectives, as well as associated risks and control activities for each objective.

The case is ideal for Auditing, Accounting Information Systems, or Forensic Accounting students at the graduate or undergraduate level, since it focuses primarily on the development of good internal controls and the consequences of poor controls. In addition, the state government setting highlights the need for controls in all types of entities. The case offers a wealth of information on the internal processes of the state offices involved, the background of the fraudster, and results of the forensic investigation. License to Steal should be assigned after students have been introduced to the concepts of fraud and internal control over cash.

CASE BODY

INTRODUCTION

Juanita was excited about her new job in security operations at the state revenue office. The excitement wore a little thin when, after almost a year, she had not discovered anything significant despite faithfully watching her camera feed and performing her other duties. All

Juanita saw were customers visiting the office to get their drivers' licenses and car tags renewed, apply for titles for new cars, and occasional chitchat among the staff when the office was not busy. All good news, but not very exciting for a new security officer. Then something happened: Juanita noticed a cashier working busily, going between her desk and the cash drawer, but the cashier had no customer at her window (Sanders, 2008a). Juanita immediately took her concerns to the highest level of management in the office.

"What do you mean, the cashier doesn't have a customer, but she's taking money from her cash drawer?" Marla had been Head Administrator of the Office of State Revenue for the state for years and had never encountered an open theft of cash. "Surely there is a logical explanation," she hoped. Marla asked the cashier's immediate supervisor to come to her office.

The supervisor quickly explained, "That's Karen's stuff. Karen needs cash to refund customers, but she has to get another clerk to cash the customers' checks because Karen herself takes in so little cash. This is Karen's standard procedure when a personalized license plate is defective or denied. There have been a lot of defective plates lately, I guess, because sometimes Karen needs 20 or more checks cashed each day." The supervisor seemed sincere and believable, but Marla had a terrible feeling that they had just discovered the tip of an iceberg.

STATE GOVERNMENT BACKGROUND

The Department of Finance and Administration (DFA) is one of many state agencies that operates under the executive branch, i.e. the governor. Within the DFA there are many divisions, including the Division of Revenue Services, which is responsible for collecting approximately $8 billion in annual revenue from sources including income taxes, excise taxes, and motor vehicle fees. To protect the state's funds, the DFA instituted an array of internal controls that applied to all of its divisions. DFA established an Anti-Fraud Policy and Code of Ethics for state agencies, including an annual Code of Ethics Acknowledgement Statement to be signed by state employees. The DFA Internal Audit Department (Internal Audit) developed a statewide risk assessment program and trained officials in all state agencies regarding the purpose and implementation of the program. Annually, state agencies complete the risk assessments and submit them to Internal Audit where they are reviewed and used to help develop the next internal audit plan for the state.

Since some DFA divisions process large amounts of cash, the department developed a Cash Management and Banking Procedures Manual. Among other things, the manual addresses proper segregation of duties and the role of supervisory oversight. The manual also explains proper cash handling procedures, including a requirement that refunds be made by state checks. To strengthen controls further, the state requires pre-employment criminal background checks for all positions that include cash-handling duties.

As additional precautionary measures, the DFA provides an anonymous fraud hotline for state agencies. Also, state legislation requires agencies to report all suspected fraud or misuse of state funds, and it offers strong protection for whistle-blowers as well as heavy sanctions for those who retaliate against such employees. Finally, the DFA obtains fidelity bonds to protect the state in the event a fraud is committed that would otherwise result in a significant, uncovered loss.

Revenue Office Structure and Procedures

Marla was head Administrator for the Office of State Revenue, which operated under the purview of the DFA and its Division of Revenue Services. In the Office of State Revenue, there are five district offices as well as 140 local offices, commonly referred to as "revenue offices". Marla had ultimate administrative, though not direct, responsibility for the activities and personnel in all the various revenue offices throughout the state. In addition, there was a local revenue office physically located in the same building as the administrative offices where Marla worked.

Revenue office personnel register motor vehicles, issue drivers' licenses and state identification cards, collect sales tax on vehicle purchases, and issue titles for vehicles. Many customers use online or mail-in services, but revenue offices are always busy with walk-in customers as well. Walk-in customers pay using debit/credit cards, checks, or cash.

Personalized License Plates

Most license plate customers want the generic state license plate for their vehicles, but the state also offers personalized license plates. Personalized plates are customer-designed and have to be unique, such as "IAMLATE" and "MBA2022". Customers have their choice of ordering personalized plates online, in person at a designated revenue office, or through the mail.

Personalized license plates require numerous procedures beyond standard license plates. At the time personalized license plates became available in the state, Karen was already a clerk at the revenue office. When the state began to offer personalized plates, Marla and the revenue office supervisor looked to Karen to develop forms, procedures, filing systems, and other infrastructure necessary to provide personalized plates. Karen became known as the personalized plate guru, and she alone handled all requests for personalized plates for the entire state. No other revenue office employee was ever involved with personalized plate procedures, and no one knew exactly what Karen did on a daily basis.

Personalized plates required fees ranging from $25-60 at the time of the initial order and annually when renewed. Once Karen approved the design and received payment from the customer, she sent the customer a notification letter confirming details of the order and recorded the transaction in the revenue office accounting system. Manufacture of the plate took six to eight weeks. Upon the plate's completion, the state could mail the plate to the customer or send it to Karen for in-person pick up by the customer, as indicated at the time of order.

Since Karen was the only revenue office employee in the state who processed personalized plates, she had a private office to perform her duties. The other cashiers all shared space behind a customer counter. Physically separating Karen from the other clerks ensured that personalized license plate customers did not wait in the wrong line, as well as provided space for storing the additional paperwork required for personalized plates.

Marla felt that assigning all these tasks to Karen ensured accountability for the personalized license plate function, made it easier to train just one person in these special procedures, and provided enough work to keep one full-time employee busy. During the 20 years Karen had been an employee of the revenue office, she had consistently received excellent annual performance reviews. Karen was a trusted, valuable employee of the department who had designed and implemented an effective system to issue personalized license plates.

Karen and the other cashiers balanced their cash drawers daily: the cash receipts from customers were required to correspond to the transactions entered by each clerk in the revenue office accounting system. Each clerk had a unique user identification in the system and sole custody of an assigned cash drawer. Marla knew that none of the cash drawers had significant shortages or overages. So, what could be going on here? Why was Karen cashing so many checks with the driver's license cashiers?

THE INVESTIGATION

Initial Steps

The security director came to Marla with the video observation on September 20. Marla watched the video herself and felt angry when she saw the cashier removing cash from her drawer with no customer present. She at once called the cashier's supervisor to her office and received the explanation that the money was for "Karen's stuff", and that the cashiers never directly refunded cash to a customer. Knowing that Karen worked independently and that the other cashiers were unfamiliar with specialized plate procedures, Marla was suspicious of Karen's activities. Marla and her superiors strategized about how to handle the situation, and how to determine whether and how Karen might be stealing.

Marla decided the first step was to question Karen. Although Karen's reasons were somewhat vague, she indicated that she was mailing refunds in cash to customers whose orders she could not fill. Marla asked Karen where that day's refund money was and instructed her to go get it. Karen returned with the money. Marla had Karen identify the customers whose checks had been cashed in order to provide refunds. Marla then made sure the cash was deposited, and state checks were issued and mailed to refund the customers.

Within days of mailing the refund checks, the revenue office started receiving phone calls and letters from customers about the refunds. The customers all indicated that they had received their personalized license plate, had paid the correct amount, and wanted information on how to return the check to the state. In Marla's mind, these responses confirmed that Karen was stealing, but Marla needed more information.

Marla ordered an accounting system report detailing the most recent two weeks of Karen's transactions. The report she received was alarming for one reason: the majority of personalized plates were being issued for free. Although all cashiers had the capability to issue plates for free, the only legitimate reasons for doing so were because the plate was defective or because the plate was being replaced due to age. The number of free plates issued greatly exceeded those typically recalled and replaced because of age. Marla knew that it was highly unlikely that such a great number of plates were defective. For one thing, there would have been numerous customer complaints about the hassles of returning an incorrect plate and waiting for its replacement. There were no such complaints, yet the report clearly showed that most personalized plates were issued free of charge, at least in the last two weeks.

State Police Interviews

Based on the security video, the initial interviews, and now the accounting system report, coupled with the responses from customers to whom Marla had mailed the refund checks, Marla was convinced that theft had indeed occurred. Marla contacted the State Police on October 2 to report the apparent theft of state funds. She also contacted DFA Internal Audit, the Office of Legislative Audit, and her own division's legal counsel. Her initial groundwork took about two weeks.

The State Police began an investigation the same day Marla contacted them. In a room with no windows, one-at-a-time, an officer first interviewed each of the cashiers who worked on the front counter. In addition to questioning them regarding Karen's check-cashing activities, each cashier was asked if she had ever stolen from the state. Three of the cashiers admitted to stealing cash overages ranging from $0.25 to $200 at the end of any given business day. Because daily overages were not recorded in the accounting system, the total amount misappropriated by these cashiers could not be determined. All three cashiers' employment was terminated on October 2. Other than cashing checks for Karen when requested to do so, none of the front counter cashiers had any further knowledge or involvement in Karen's activities.

The officer interviewed Karen last, and she appeared to be in a daze. Karen answered the officer's questions, but she did not seem to grasp the severity of the situation. After the interview, Marla spoke with Karen privately and explained that Karen could no longer work at the revenue office. Karen took the news in stride and then asked, "Is this going to keep me from getting another state job?" Marla was stunned.

Karen was taken to her office, allowed time to collect her personal items, and then she was to be escorted out of the building. As Karen began gathering her things, a wave of panic washed over her, and she left suddenly without any of her belongings. Eventually, other employees packed her personal items, and they were collected by Karen's sister.

MISSED OPPORTUNITIES AND RED FLAGS

Since Marla's office was in the same building as the revenue office, she would often visit the cashier line to talk with employees. As she reflected on Karen's termination, Marla remembered some of the conversations she had with Karen over the years. She and Karen shared an interest in horses, and Karen's daughter competed in equestrian events. Karen and her sister were inseparable, and Karen's family took expensive vacations with her sister's family. In addition, Marla knew Karen had a young son with serious health issues.

Karen's annual salary was just $31,500, yet she had an expensive hobby, travelled, and incurred high medical bills. In hindsight, Marla could not help but wonder if she had missed some early clues. Although unknown to Marla, four years earlier, a cashier in the revenue office questioned a supervisor about the propriety of Karen's check-cashing activities. Unfortunately, the supervisor did not fully address the complaint, and in fact the employee was told, "It is procedural to comply (Sanders, 2008b)."

Marla was shocked that the fraud by Karen had gone unnoticed, and the thefts by the other three cashiers were troubling due to their implications for the internal control culture. Karen and the other cashiers had passed a criminal background check required by the state prior to being hired. However, despite handling cash, the state did not perform a credit check on cashiers at the time of initial employment or anytime thereafter. In addition, publicly available bankruptcy reports were not matched to employment records. If bankruptcy reports had been reviewed, the state would have known that Karen and her husband filed for bankruptcy protection eight years before the fraud was discovered. Six years after filing for bankruptcy protection and two years before the fraud was discovered, the couple had paid approximately $75,000 of the $100,000 they owed, and the bankruptcy was closed. However, based on Marla's brief conversations with Karen, there was never any indication of personal financial problems.

THE FRAUD

DFA Internal Audit and the Division of Legislative Audit worked together to unravel the fraud and estimate the amount of the theft. Here is what they discovered:

Karen would take a genuine check from a customer for a personalized plate, usually $25, and pretend that one dollar of the check was paying for a duplicate registration, thus giving her a reason to need the check cashed. Karen would explain to the front line cashier that she needed to refund all but the single dollar to the customer and needed the check cashed to do so. The cashier would keep a dollar to pay for the duplicate registration Karen said was ordered. Karen had to make use of the front line cashiers because they had access to a much higher volume of cash than she did. Once back in her own office, Karen would order the plate anyway. When entering the transaction in the revenue office accounting system, Karen selected the option "issued for free," so no funds were required to balance from her drawer to the system. Then, Karen would keep the $24 cash she had obtained. Because customers got the plate they ordered and for which they had paid, there were no customer complaints. In addition to Karen's cash drawer balancing, so did the drawers of the other cashiers who kept and entered the one dollar they received from the transactions. Karen's check cashing was so frequent that the front line cashiers accepted it as a routine procedure.

Forensic Investigation

Employees of the revenue office indicated that Karen had been requesting that they cash checks for as long as they could remember. However, a change in computer systems and routine destruction of agency documents made investigating transactions more than ten years earlier infeasible. Thus, the scope of the investigation encompassed activity for only the preceding ten years which included 14,323 transactions completed by Karen. At the request of state police and due to statute of limitation issues, investigators separately identified amounts misappropriated in the last three years of Karen's employment. Analysis of personalized license plate reports for the last three years identified 10,907 orders, of which 8,142 (75%) were processed without a fee and 2,765 (25%) were processed with a fee.

Because Karen's scheme relied on claiming a duplicate registration request accompanied the application for a specialty license plate, auditors performed another analysis. Auditors identified a four-day leave of absence Karen took three months before her termination and used a subset of reports to compare the number of duplicate registration requests processed while Karen was on duty versus when she was on leave. During the four days that Karen was on vacation, other employees in the revenue office processed eight duplicate registration requests. During the four days surrounding her leave (two days before and two days after), Karen processed seventy-four duplicate registration requests—a nine-fold increase.

Using information from the analyses described above, other reports, interviews, and mathematical extrapolation procedures, auditors estimated the amount Karen stole over a decade to be $362,381, mostly $24 at a time. Investigators admitted the estimate would likely have been more, if transactions prior to the change in accounting systems could have been analyzed.

Audit Report & Agency Response

The Division of Legislative Audit submitted its report to the Legislative Joint Audit Committee of the legislature five months after the fraud was discovered, and the Committee forwarded the report to the Prosecuting Attorney and State Police. The report included a list of ten internal control weaknesses that contributed to the fraud as shown in Table 1. The initial management response from the Office of State Revenue (below) was also included in the Legislative Audit report:

> *Management has reviewed the recommendations provided in this report, and we agree with the findings. Several mitigating controls were put in place immediately upon the Department of Finance discovering these thefts. Additional work is ongoing to identify weaknesses in our business processes and design and implement the changes to correct any issues. Supervisors and managers within the Revenue Division will receive training on the Cash Management Policy of the division as soon as possible.*

Table 1: Internal Control Weaknesses

1	Management did not exercise proper fiscal oversight responsibility.
2	No segregation of duties in Special License section.
3	Cash refund policies per Agency Manual were not followed.
4	Available audit trails/logs were not reviewed.
5	Not all audit trail deletions/changes were kept on file for each cashier.
6	Agency did not use ROA and reports available as oversight tools.
7	No controls over transaction adjustments posted in the ROA system.
8	No controls/reconciliations regarding number of personalized license plates ordered without a fee.
9	No supporting documentation maintained for personalized license plates ordered without a fee.
10	Management did not follow up regarding cashiers' concerns that Karen was refunding taxpayers with cash, nor is a mechanism in place to track such issues or management's resolution.

Source: Investigative Report, Legislative Joint Auditing Committee, February 23, 2009, p. 7.

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ADDITIONAL SOURCES

Interviews with and information provided by Ricky Quattlebaum, Director of Internal Audit, Arkansas Department of Finance and Administration.

Interview with Marla McHughes, Assistant Administrator for Office of State Revenue, Arkansas Department of Finance and Administration, Sept. 26, 2018.

STUDENT-CREATED VIDEOS IN BUSINESS EDUCATION: TOWARDS A CONSTRUCTIVIST FRAMEWORK OF BEST PRACTICES

Steven Schlachter, University of Central Arkansas
Kevin Casey, University of Central Arkansas
Laci Lyons, University of Central Arkansas

ABSTRACT

Research and practice suggest that student-created videos—structured, well-defined course assignments that have a video created by a student or group of students as the outcome product or deliverable—uphold constructivist goals for higher education while meeting student engagement and universal learning design objectives. A natural progression of the technological revolution in education, student-created videos can be leveraged to provide universal design for learning, transform the learning experience, and improve student learning outcomes. This paper synthesizes relevant research with professional perspective from professors with years of experience assigning student-created videos in college business courses. A theoretical framework, a series of best practices, and avenues for potential future research are outlined in this paper.

INTRODUCTION

Much has been written about the dynamic impact technology has had on every industry, including in higher education. Technology is now considered fundamental infrastructure in the design, delivery, and consumption of learning. Nothing could make this clearer than the coping mechanisms enacted during the COVID-19 pandemic. As the threat of global pandemic mounted, universities around the globe quickly transitioned to delivering all their courses and most of their student services online. While there was a wide range in the efficacy of this effort, students were able to finish their courses, instructors were able to remain employed, and universities were able to continue their missions due to solid technological infrastructures. Now that we accept technology as a permanent and critical tool in our lives as educators, it is time to give more thought to its proper utilization in achieving student learning outcomes.

An aspect of educational technology that has been, as of yet, under-explored, is the use of student-created videos as assignments given to undergraduate business students. The skills necessary to appear on, design, and edit video have quickly become crucial for managers and decision-makers. Businesses use videos to educate customers, train employees, communicate decisions, and market products. Of specific interest in this paper is the traditional notion of videos which the Oxford University Press (2019) defines as “a recording of moving visual images made digitally or on videotape.”

We are focusing specifically on *student-created videos* which have been defined as "structured, well-defined course assignments that have a video created by a student or group of students as the outcome product or deliverable" (Clemmons & Posey, 2016: pg. 65). Student-created videos are purposefully asynchronous to force students into planning, rehearsing, and revising their work. Greene (2014) credits student-created videos as giving students deeper appreciation of theory and its applications while improving student engagement.

There are numerous other uses of video in business education, including recorded lectures and viewing videos as class assignments. Moreover, virtual meetings and live streaming use video technology to connect people synchronously. While these are prevalent and important in their own right, this paper will focus on the enhanced engagement and learning that results from student-created videos.

Not only are video skills quite "in demand" by businesses today, but creating videos provides a quality learning experience that enhances student understanding, critical thinking, and creativity. Following Piaget's recommendations for a constructivism approach (1950), student-created videos encourage learning that is built upon prior knowledge—that is an active process, and is socially constructed (Rovegno & Dolly, 2006). Moreover, student-created videos reinforce many of the most valuable employability skills identified in the World Economic Forum's most recent *The Future of Jobs* report (2018), such as creativity, technology design, critical thinking, complex problem-solving, and active learning.

The purpose of this conceptual paper is to synthesize the constructivist perspective, instructional design, and business education literature together with the authors' extensive firsthand experiences to deliver recommendations for pedagogical use of student-created videos. First, we establish the ability to create quality video content as an important job skill in the current economy. Second, we review the perspectives on learning with particular focus on how constructivism informs the utility of student-created videos. Third, we recommend best practices for and recognize limitations of student-created videos. Finally, we present several avenues for future research into this important pedagogical tool.

THEORETICAL REVIEW

Importance of Video Skills

Video content has become so prevalent and expected that YouTube is ranked as the second most popular search engine in the world (Davies, 2021) with over 2 billion logged-in users each month (Tankovska, 2021). Companies are using video as part of their strategies to market to new customers, to recruit new employees, and to train existing employees. Increasingly, video is viewed as a vital tool in an organization's overall strategic communications toolkit. As you might expect, social media managers and content creators are explicitly hired, in part, based on their ability to generate video content (Brumberger & Lauer, 2015). Others who work in training and development or media relations might also expect that video skills will be essential. These are important for sure, but we believe that workers in most every type of job, at most every level, and across most every industry should have basic capability and willingness to create and edit, or at least participate in, videos when called upon by their work. Videos permeate organizational communications with both internal and external stakeholders, ranging from instructional videos showing customers how to use a product to spotlight videos recognizing award-winning employees. As social media platforms that rely heavily on video over text and images, such as Tik Tok and Snapchat, soar in popularity, we expect companies to move quickly to leverage these communication streams to reach customers and employees.

The digital revolution has created an economy that demands a wide rage of technical and social skills. Being able to create, capture, and edit videos, as well as having a propensity for appearing comfortable and professional on camera, will help business graduates be competitive on the job market. Companies seek employees who can balance synchronous and asynchronous communications that include images, videos, written copy, and audio across numerous platforms and channels (Brumberger & Lauer, 2015). To this end, video resumes are increasingly common (Goel & Awasthy, 2020; Tong et al. 2020). Altogether, the proliferation of videos in business clearly signals the need for business students to develop their video skills.

Perspectives on Learning

The theoretical review for this investigation focuses on three well established modern learning theories, or perspectives on learning, in use today by educators: Behaviorism, Cognitivism, and Constructivism. Each of these learning theories attempts to provide a solution to the question of how knowledge is cultivated in individuals (Ertmer & Newby, 2013). Specifically, each perspective on learning has a different viewpoint for which factors influence learning, and how the application of new knowledge, or transfer, occurs (Schunk, 1991).

Behaviorism

Behaviorism is a modern perspective on learning that builds upon the ideologies of classical conditioning and operant conditioning. Behaviorist maintain that learning takes place when an environmental stimulus induces an appropriate response from the learner (Parton & Bailey, 2008). Classroom lectures, fact recall, applying explanations and reward systems are all learning activities associated with behavioral learning theory (Clark, 2018a).

Behaviorist ideologies are often seen as traditional classroom methods, and may be considered out of date in view of the needs of today's learners. Opponents of behaviorism might argue that lecture, memorization, and Pavlovian reward systems fail to encourage a deeper connection to the content sought by modern educators. Although there is still a place for behaviorist techniques in the contemporary classroom, it is appropriate to consider other perspectives on learning.

Cognitivism

One such perspective is cognitivism. Cognitivism shifts the emphasis from manipulating stimulus to achieve a specific performance, to promoting mental processing (Parton & Bailey, 2008). Cognitivism emphasizes making instruction meaningful by helping learners relate new information to existing knowledge, thereby promoting knowledge retention. Discussions, demonstrations, real-world problem solving, and concept mapping are learning activities associated with the cognitivist approach (Clark, 2018b).

Like behaviorism, cognitivism has found its place in the contemporary educator's classroom. Also, like behaviorism, cognitivism alone may not provide modern learners with an opportunity to master the content taught. To fill the void left by behaviorism and cognitivism, educators turn to the constructivist perspective on learning.

Constructivism

The constructivist perspective on learning is built upon the work of Lev Vygotsky and his social development theory (David, 2014). Specifically, Vygotsky's zones of proximal development stipulate that knowledge is created while a learner is performing a task that requires guidance from an instructor or peer (1980). The task is not so easy that the learner can complete it on their own, but not so difficult that they cannot complete it at all. A constructivist approach assumes that knowledge is created through the completion of these authentic tasks (Parton & Bailey, 2008).

Although there is some variation across literature, a constructivist approach to teaching and learning is often built upon the following principles (Amarin, & Ghishan, 2013):

1. Knowledge is created or constructed, not discovered.
This principle of constructivism places the responsibility of knowledge creation more squarely on the learner. While the instructor should facilitate the learning activity through the use of assignment guidelines and rubrics, the learner will bear the obligation to create the knowledge. This characteristic of constructivism implies that the learner should have the autonomy to be creative within the activity in order to connect the activity to the learning objective.
2. Knowledge is created by connections made with prior knowledge.
Following in line with the previous characteristic of constructivism, this principle requires of the student some level of prior knowledge with which to connect the new knowledge. This knowledge could come from a previous lecture, learning activity, or course. Again, the learning activity should give students the autonomy to make these connections for themselves.
3. Learning is an active cognitive process.
Constructivist learning should require students to actively engage with the learning, not passively absorb the content. Constructivist learning activities will often include the use of various technologies, for this reason. Requiring learners to actively interact with technology is an effective way to place the burden of knowledge creation on the learner.
4. Learning is best fostered by a practical challenge.
A constructivist learning activity should be practical and challenging to the learner. Following this principle guides the learner to construct the knowledge with the real-world application in full perspective. The use of technology can enhance the practical connection for learners.

Educators using a constructivist approach should attempt to develop learning activities that encourage learners to work in the optimum zone of proximal development. Learning activities such as analyzing case studies, research projects, student-created lessons, and student presentations are reflective of a constructivist perspective on learning (Clark, 2018c). While it is clear that a well-rounded classroom should contain components of all of the modern perspectives on learning discussed here, this study will focus on the development of a learning activity from the constructivist perspective.

Student-Created Videos

Student-created video assignments epitomize the constructivist approach to learning. Student-created videos encourage learners to build their own understanding of the content and take charge of the transmission of knowledge. This aligns with a core tenant of constructivism, which is placing more of the responsibility to learn on the learner themselves (Applefield, Huber, & Moallem, 2000). However, review of literature concerning student-created videos reveals that knowledge transmission is just one of the many benefits of this constructivist learning activity.

Student-created videos have been shown to develop a multitude of skill sets in learners. Sullivan (2012) explained how student-created videos impacted religious studies students' development of 21st century skills, or skills that foster success in the workforce. Among English language learners, student-created videos promoted active learning by giving students an authentic task involving direct meaningful interaction with the content (Anas, 2019). Digital storytelling is another way to implement student-created videos into curriculum. Kortegast and Davis (2017) reported that engaging in digital storytelling allowed students in education programs to apply theories of student development to their personal experiences. Student-created videos can be also used as a means of authentic assessment by transforming classroom assessment into learning experiences (Clemmons & Posey, 2016). A tangible way to apply the constructivist perspective in business education is to assign student-created videos.

The literature reveals that student-created videos are a good example of constructivism, so long as the assignments are developed from that perspective. To develop student-created videos from the constructivist perspective, practitioners should seek to produce authentic assessments that put the learner at the helm. Doing so will facilitate experiences wherein the learner stays in the appropriate zone of proximal development. Given these conditions, some students may report that "they to a higher extent felt the need to reflect upon the accurateness of the content covered" compared to writing a traditional paper (Liljeström et al., 2017, p. 324). Student-created videos draw on the constructivist perspective to drive assessments that are more engaging, more impactful, and put the learner in control.

BEST PRACTICES FOR STUDENT-CREATED VIDEOS

The use of video aligns with employer demands, while aiding students' project management, research, information literacy, organizational, presentation, and communication skills (Holtzblatt & Tschakert, 2011). When implementing student created videos, technology is a useful tool and the professor is still integral in making the learning experience meaningful

(Cope & Ward, 2002; Somekh, 2008). As such, we draw on our own attempts and the student feedback that we have received, as well as conclusions from previous research, to present a series of best practices for instructors implementing student-created videos in business education.

Engage All Learners

In higher education it is important to include a variety of activities and assessments that create a productive curriculum accessible to all learners (Hitchcock, Meyer & Rose, 2002). A curriculum that provides this diversity in instructional activities follows universal design for learning principles. Universal design for learning (UDL) is a scientifically-driven framework that guides curriculum development to be inclusive for all learners (Rose & Gravel, 2010). UDL supports recognition learning when *what* we teach is presented in flexible formats. UDL supports affective learning by keeping students engaged with the *why* of learning (Rose & Meyer, 2002). In 2008, UDL was codified into the Higher Education Opportunity Act as a guiding educational practice that "reduces barriers in instruction, provides appropriate accommodations, supports, and challenges, and maintains high achievement expectations for all students, including students with disabilities and students who are limited English proficient" (HEOA: Public Law 110-315, August 14, 2008). Student-created videos follow UDL principles to engage all types of learners.

Student-created videos assignments follow the first tenant of universal design for learning by providing flexibility in the way that students demonstrate knowledge and skills, as well as in the way students are engaged. Student-created videos also follow the second tenant of universal design for learning by maintaining high expectations for all students while giving the instructor ample opportunity to accommodate for specific student needs.

In addition, by encouraging inclusion and reducing barriers through technology, student-created video assignments help to satisfy goal four of the United Nation's Sustainable Development Goals (SDGs). The seventeen SDGs emerged from the 2030 Agenda for Sustainable Development and include varied outcomes, including affordable and clean energy, reduced inequalities, responsible consumption and production, and most pertinent to this discussion – quality education. Specifically, goal four of the SDGs seeks to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. One indicator towards realizing this objective is to promote information and communications technology (ICT) skills for youth and adults. Successful implementation of ICT rejects the traditional notion of a teacher-centered approach and instead shifts the focus to the student, allowing flexibility in completing the materials (Assar, 2015). While it may be reasonable to assume that ICTs are developed by individuals regardless of educational intervention due to their increased use in contemporary society, research seems to indicate that it still varies considerably among demographics, and even among homogeneous populations (see Verhoeven, Heerwegh, & De Wit, 2014 for a comprehensive review of these variables). Developing ICTs are crucial for obtaining a quality job after graduation (Picatoste, Pérez-Ortiz, Ruesga-Benito, 2017) and increase future wages (Falcka, Heimisch-Roeckerb, & Wiederholdc, 2020). Passive use of ICTs are not sufficient to create learning – teachers need to integrate it into their learning process and feel comfortable engaging students through the technology (Singh & Chan, 2014). Approaching student-created video assignment implementation with UDL principles in mind will ensure that the activity is accessible and productive for all students and contributes towards this SDG.

Use a Rubric

Rubrics are forms that include evaluation criteria, detailed definitions of those criteria, and a scoring structure given that criteria (Popham, 1997). The evaluation criteria reflect the instructor's thoughts about the aspects that are important in the assignment. The definitions articulate the requirements that satisfy demonstration of different competency levels inside that criterion. For example, an instructor may include the evaluation criterion of 'references' in a student assignment and in their detailed definition, describe how the references are properly structured, how they include a minimum quantity, and how they are used in-text. Different columns articulate scenarios where the student did not fully meet all those expectations, and each column reflects a scoring strategy. At its simplest form, an established rubric helps with the evaluation of student work (Campbell, 2005; Tuñón & Brydges, 2006). While some instructors are resistant, rubrics have been shown to increase consistency across students, increase inter- and intra-rater reliability, and assist with efficiency in grading, while reducing grading conflicts and limiting the validity of grade appeals (Bolton, 2006; Campbell, 2005; Reddy & Andrade, 2010).

Moving beyond the instructor's efficiency, rubrics "give students a performance outline and an understanding of the factors that an instructor considers important. This allows the student to concentrate on critical areas and reduces uncertainty associated with unclear instructions" (Bolton, 2006, p. 5). Research indicates that students who have access to rubrics tend to perform better since they provide clear expectations and reduce uncertainty (Andrade & Du, 2005; Petkov & Petkova, 2006; Reitmeier, Svendsen, & Vrchota, 2004). This means that instructors must seriously consider their criteria when designing their rubrics because students will use it as a signal of the important qualities of student-created videos (Bolton, 2006). Rubrics for student-created videos might specify such criteria as content (e.g., correctly answered posed questions, sufficient depth in answers), reference use (if applicable), presentation skills (e.g., audible speaking, clarity of phrasing), and creativity. While choosing these criteria may be challenging (Tierney & Simon, 2004), considering course goals and specific learning objectives is essential for designing a valid rubric (Reddy & Andrade, 2010). Rubrics should reflect the instructor's learning goals and include specifications about whether students must physically appear in the video, time limits, and other relevant expectations.

Include Peer Assessments

A best practice for student-created videos is to encourage students to view one another's completed videos and provide peer evaluation or assessment. Peer assessment has been defined as "an arrangement in which individuals consider the amount, level, value, worth, quality, or success of the products or outcomes of learning of peers of similar status" (Topping, 1998: 250). While some students may enjoy instructor feedback over peer assessment, students still have positive attitudes towards receiving peer assessments (Huang, 2004) and effects on their attitudes and achievement can be identical or even better to instructor feedback (Topping, 1998). Research has documented the use of peer assessment in a large variety of disciplines across myriad assignment categories, including video (Topping, 1998). An expectation of peer viewing causes students to work harder to learn the material and present it in an understandable format (Nisly, Cecire, Friesen, & Sensenig, 2015). Anticipation of peer assessment increases student motivation and students benefit from an opportunity to discuss the assignment with others (Brindley & Scoffield, 1998).

One of the benefits of using a rubric in the previous best practice tip is that it provides structure. As students tend to take a prescriptive stance when they peer assess, where students expect the content to follow a specific form (Mangelsdorf & Schlumberger, 1992), successful peer assessments will require successful execution in the rubric to maximize results. Do note that while rubrics enhance inter-rater reliability (Reddy & Andrade, 2010) and results are generally positive for presentations and media creations (Freeman, 1995) and therefore seem a natural fit with peer assessments, Stellmack et al. (2009) indicated that perfect inter-rater agreement only occurred 37 percent of the time after careful design and refinement of their rubric. Therefore, while students should be advised to use the rubric in peer assessment, an expectation of complete agreement should not be anticipated. Rather, the rubric will serve to guide student evaluations and minimize the variability between raters. Instructors can make a variety of choices regarding peer assessment as there is significant variation in assessment directionality (unidirectional, reciprocal, mutual), privacy/anonymity of the assessor/assessee, the value of the evaluation in the context of the final grade, time (in/out of class), and place (in/out of class) (Topping, 1998). Finally, while peer evaluation can be helpful, instructors should not see it as a substitute for providing feedback and assistance as students may be unwilling to accept responsibility for assisting their fellow classmates in certain situations (Falchikov, 1995).

Guide Students toward Useful Technology

While students tend to own advanced technology and are reasonably capable of deploying it (Williamson & Muckle, 2018), students may not be as comfortable with technology as many instructors assume (O'Connell & Dyment, 2016). The level of comfort with technology may vary between generations (Linnes & Metcalf, 2017), particularly affecting non-traditional students. When technical issues arise with student-created videos, the instructor will become the troubleshooter. Students may be critical if a recommended platform does not work, undermining trust (Bennett, Dawson, Bearman, Molloy, & Boud, 2017). Additionally, as a single platform may become problematic, instructors should have a back-up plan for anticipated technical issues (Jorgensen et al., 2018). Therefore, we advise that the instructor develop fluency with a couple of video project tools and provide directions to students on those platforms. The instructor may consider creating or providing access to walkthroughs on how to use the selected tools to create student-created videos to assuage concerns from individuals who are new to the technology. Advise students that using software beyond those tools is acceptable, but that choosing an option beyond those specified will require that they be proficient with the tool and able to troubleshoot issues themselves. In step with previous best practice tips, reward students who go beyond the minimum threshold in learning and utilizing the technology.

When instructors are better practiced and trained in the available technology, they are more likely to integrate it and have confidence in utilizing it (Afshari, Bakar, Luan, Samah, &

Fooi, 2009; Buabeng-Andoh, 2012). While many successful instructors who use technology are self-taught through trial-and-error, support staff can also assist (Jorgensen et al., 2018). We recommend that instructors partner with the instructional design and information technology personnel of their university to learn which video production tools are recommended. Additionally, university librarians are expanding their roles to include assistance with online learning and course management systems (Ducas, Michaud-Oystryk, & Speare, 2020) and can provide tools and expertise to the instructors on these technologies as well (Oluwatobi, 2017). Instructors should consider providing the librarian's and information technology center's contact information to students to reduce the instructor's need for detailed technological expertise. Partnering with instructional designers, information technologists, or librarians may result in assistance with instructor software training, student support, or even rubric development.

Encourage Autonomy and Creativity

While maintaining similarity between deliverables by the rubrics and standards we have proposed, still allow students to have some autonomy when it comes to actual content and allow them to express the decision for that choice. For example, an assignment may require a student to assess a federal law. The questions may be the same for each student – perhaps a history of the law, the actual wording of the law, and even an example of when the law has been enforced. The professor may provide a list of laws that the students can choose from and encourage them, in their student-created video, to express why they chose that law. Students are receptive towards having flexibility or choice in their assignments (Hanewicz, Platt, & Arendt, 2017; Nisly et al., 2015) and autonomy support has been linked with perceived competence for students (Deci, Nezlek, & Sheinman, 1981), increased student persistence, curiosity, and a greater general enjoyment of the work (Miserandino, 1996). Additionally, choices for students increases engagement levels (Romaniuk & Miltenberger, 2001), intrinsic motivation (Patall, Cooper, & Wynn, 2010), and the likelihood that assignments are completed (Croge, 2009). This approach also allows other students to review their peers' student-created videos which extends and deepens their learning of the content.

Second, returning to the example, students may discuss how the law has or will affect them in their real-life apart from the presentation, creating increased significance for them and the students who are observing. Research indicates that clarifying "the relevance of schoolwork for students involve educators' actions that help students to grasp the contribution of schoolwork to the realization of their personal goals, interests, and values" (Assor, Kaplan, & Roth, 2002: 262). Students learn best when they are emotionally invested in the learning that they are helping create (Dabrowski & Marshall, 2018).

Finally, from a practical standpoint, allowing some student discretion in choice has benefits as well. It reduces monotony of grading for the instructor by being able to review unique, but similar, content and it reduces the ability for students to act unethically by sharing answers as content is inherently unique between individuals. When implementing, it is important that the number of choices does not become unreasonable as it will create unclear boundaries for students (Dabrowski & Marshall, 2018). Allowing students to choose between differing assignments with vastly different options may result in students choosing an assignment based on point values or ease (Fulton & Schweitzer, 2011; Hawthorn-Embree, Skinner, Parkhurst, O'Neil, & Conley, 2010), rather than an actual interest in the material. Finally, although choice may be offered, if the student does not find the task relevant, the positive effect of choice may be minimized (Assor et al, 2002).

DIRECTIONS FOR FUTURE RESEARCH

A final contribution of this paper is to pose some fruitful avenues for future research centered on student-created videos in business education. We have reviewed numerous studies that support student-created videos as impactful, engaging, pedagogically sound, and universally accessible. However, we recognize that there are many important elements of student-created videos that deserve more detailed, empirical analysis. We propose a couple of avenues below that may spur further investigation.

First, in light of the Covid-19 pandemic, empirical investigation of the adoption of student-created videos in business education is required. According to the IAU Global Survey Report (Marinoni, Van't Land, & Jensen, 2020), almost all higher education institutions reported that Covid-19 affected teaching and learning, with the few exceptions being education facilities that had shuttered their doors or were already fully online. Although the pandemic is by nature temporary, there is reasonable argumentation to conclude that the disruption will inspire long-term changes, with business schools paving the process for universities as a whole (Krishnamurthy, 2020).

Because of the sudden emergency digitalization caused by Covid-19, there is reasonable concern that the shift to distance learning may affect pedagogy (Marinoni, Van't Land, & Jensen, 2020). Given the global impact of the Covid-19 pandemic, it should not be surprising that a flurry of articles have proposed both implications and future research avenues to examine short-term and long-term effects (e.g., Ali, 2020; Bao, 2020; Crawford et al., 2020; Toquero, 2020). These articles often have commonalities in their suggestions and we believe that those can be applied to the specific context of student-created videos in business education as well. For example, Toquero (2020) proposes that higher education institutions have a need and opportunity to improve the quality of training provided to instructors for online teaching. In examining adoption of student-created videos at the individual-level (instructors), it may be fruitful to discern the availability of university-sanctioned training material as a precursor to utilization. While this in itself may be relatively simplistic, a further elaboration would be to examine the likelihood of instructors engaging in successful training transfer.

Training transfer refers to the "use of trained knowledge and skill back on the job" and consists of three broad factors – "learning characteristics, intervention design and delivery, and work environment influences" (Burke & Hutchins, 2007, p. 264-265). Specifically, while many universities, articles, and even governments are providing online training and best practices to instructors (Ali, 2020; Mahmood, 2020; McGowan, 2018; Zhu & Liu, 2020), some instructors still report that a lack of computer skills limit their effectiveness (Nambiar, 2020). That is, simply having access to available training and technology is insufficient if instructors do not have the appropriate confidence in their ability to implement the training (e.g., Huang & Liaw, 2005; Yuen & Ma, 2002). To that end, future research should examine how learner characteristics, such as cognitive ability, self-efficacy, motivation, personality, perceived utility, and locus of control (Burke & Hutchins, 2007) affect an instructor's willingness to transfer the training material offered by these various sources into actionable student-created video projects. A mixed-methods format may prove most fruitful in this investigation as while many variables are able to be analyzed via survey instruments (e.g. locus of control, personality), others may be best analyzed through qualitative interviews or short-form questionnaires (e.g., perceived utility).

Next, in the transition to online delivery spurred by Covid-19 (Marinoni, Van't Land, & Jensen, 2020), instructors using student-created video assignments may be replacing a traditional group presentation. Individuals tend to manage impressions differently in online environments (DeAndrea & Walther, 2011) and may alter the content they present to mimic others (Stern, 2015). Especially in the context of asynchronous student-created videos as described in this manuscript, students are unable to ascertain reactions from their peers or professor in real-time as compared to in-person presentations. Since the content is asynchronous, the ability for the student to ascertain whether their ideas are being communicated effectively or address confusion is inherently limited, as is the case for any online presentation (Murali et al., 2021). Research that identifies solutions to these issues may be worthwhile and one avenue we propose may be increased research into peer tutoring where students conduct inquiry in self-directed groups (Kemery, 2000). Studies seem to suggest that students are capable of working together online and do so relatively frequently, but that tutoring and feedback is relatively limited in online environments (Robinson & Hullinger, 2008). Peer tutoring has been shown to increase student learning for both the tutor and tutee (Annis, 1983). However, in order for such tutoring to be effective, appropriate support and opportunities are necessary (Topping, Dehkinet, Blanch, Corcelles, & Duran, 2012). Expecting significant success from participants without specification and training in skills related to peer tutoring is unlikely (McLuckie & Topping, 2004). Future research should investigate how to best prepare peers for appropriate tutoring in this context.

Similarly, a pitfall of asynchronous student-created videos may be a limit on the extent of peer to peer student interaction. Previous investigations suggest breaking students into smaller groups, rather than interacting with the entire class (Arbaugh & Rau, 2004) to mitigate this issue and increase perceptions of perceived learning. Examining the validity of this conclusion for student-created videos could be reasonably completed through altering the submission system and viewing audience across multiple sections of a given class.

It would be useful to investigate how student-created videos in group form compare and contrast from traditional group presentations. A better understanding of videos created by student groups would include investigations of team dynamics and structure, leadership, and the impact of technology. Team dynamics, such as cohesiveness and cooperation, as well as team structure, such as in-person or virtual meetings and synchronous or asynchronous communications, could impact the learning experience for students creating video assignments in teams. We also expect leadership dynamics to be impacted for student teams creating videos. Specifically, students may present themselves differently on video than during in-person presentations. Researchers might hone in on the personality traits, technology savviness, and other dispositional factors that could affect leader emergence for student-created video teams.

We propose that future research should more carefully consider the learning outcomes associated with student-created videos. Research might examine whether student-created videos result in longer-term knowledge retention of the assigned content or whether learner knowledge gains occur more quickly. Also of importance would be to consider whether the clarity of ideas, presentation skills, and demonstrated learning in student-created videos meets or exceeds the quality of other types of deliverables or assessments covering the same content. Another consideration that deserves empirical evaluation is whether student-created videos are more appropriate for use as formative assessments, which occur in-line during academic progress, or as cumulative assessments, such as those often given at mid-term or as finals. To better understand student-created videos, instructor and student perceptions should be gauged, especially satisfaction with this type of deliverable, as compared with papers, group presentations, exams, or other assessments.

While we have posited that student-created videos uphold the principles of universal design for learning, it would be useful to better understand the mechanisms by which varied learning needs and abilities are served. Future research could identify populations of students who are less likely to be fluent with video creation technology or more likely to have discomfort with student-created video assignments. Research might also examine the dispositional, situational, or even demographic factors that predict which learners prefer student-created videos. In doing so, pedagogy would be informed by the creation of data-driven strategies to accommodate all students' learning without compromising the rigor or impact of the student-created video learning objectives.

Another line of research would be to examine how learner creativity activates during the creation of videos. Creativity is widely considered an important employability skill (World Economic Forum, 2018), and there is more to learn about how student-created videos extend and reinforce learner creativity. It seems likely that some combination of extrinsic motivating factors, such as extra credit or specified rubric criteria, and intrinsic factors, such as social recognition from peers, would predict learner creativity. Further research could determine if and how forcing creativity in business course assignments translates to creativity among the workforce by examining the longer-term effects of student-created videos.

CONCLUSION

It is clear that the pedagogical path forward will include deeper and more seamless integration of technology into business education. We posit that student-created videos are an, as of yet, underutilized tool that can put students in control of their learning and meet the constructivist perspective on learning. Students of all abilities and levels of technical skill can expand their technical expertise while demonstrating content mastery by creating videos. Following the best practices set forth can boost student engagement and creativity in business education. While we know from experience that student-created videos are impactful, there are myriad related research questions worthy of pursuit.

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DIARY OF A SENIOR MARKETING PROFESSOR: ADVICE ON HOW TO GET THE MOST FROM STUDENT PROJECTS

Audrey Guskey, Duquesne University

ABSTRACT

Thirty years of teaching experience imparts valuable wisdom as to how to be the most effective teacher. Senior faculty recognize the significance of applied projects in improving the learning experience. A literature review on experiential learning, project-based learning, and design thinking approaches supports this notion. Over a three-decade period of teaching the Introduction to Marketing course, a new product development project morphed into an effective, practical, and useful assignment for students. The professor discovered what worked and what did not work to develop a student experience that reinforced marketing knowledge and advanced important business competencies. This project required students, in groups, to invent a new product or service and develop a complete strategic marketing plan including a professional presentation. Projects were evaluated on the creativity of the new product ideas, the marketing mix elements, and the use of multi-media. The concept of synergy was used to bind all of the marketing mix elements together into a cohesive marketing strategy. Presentations were recorded and viewed by students who submitted self-critiques of their communication skills. Students benefitted by not only understanding marketing concepts, but also developed communication, teamwork, and leadership proficiencies. Through qualitative analysis of the projects over a 30 year period, this paper provides advice to assist instructors in the execution of a new product development project to enhance student learning and outlines do's and don'ts, which can be generalized to other student projects. Recommendations include encouraging creativity and competition, selection of groups, ways to effectively work in teams, tips for coaching, guidelines for self-critiques and peer evaluations, rubrics for grading, how to provide feedback, and demonstrating professional behavior and attire. Project-based learning encourages faculty to not only focus their efforts in the classroom on concept knowledge, but to expand opportunities for students to grow as professionals and for faculty to move from teacher to mentor.

Keywords: experiential learning, project-based learning, new product development process, student success

INTRODUCTION

Over the course of 30 years of being a marketing professor, one's teaching style and methods advance and hopefully become more effective. As a rookie faculty member, I began assigning a new product development project in the Introduction to Marketing course, which evolved over time. As I matured in my teaching practices, the project morphed into a complete, well-structured assignment. Through trial and error, I learned what to do and what not to do regarding a project in which students design a new product or service and develop a marketing strategy plan. This project combines different skills and methods to accommodate the visual learner as well as other types of learners. The student presentations were recorded and detailed feedback on their presentation skills was provided with the goal to improve communication skills. Professors, particularly senior faculty members, recognize that projects are instrumental in efficient and effective teaching. As faculty, we know the requirement for students to do challenging projects is essential to the overall learning experience. For academics, this is a great opportunity to gather data for a research study. For students, the benefits of assignments such as this are to advance their skills and provide a real world experience in the classroom. For future employers, real world projects train students with the skills companies are looking for in an exceptional employee.

METHODOLOGY

The research methodology for this paper is exploratory in nature, combining a review of the literature and a comparison of the researcher's professional experience to the literature findings. The qualitative research, using a form of observation research, provides a reflective paper focusing on teaching pedagogy and offers advice to less senior faculty. The purpose of the research is to provide guidelines and recommendations to junior faculty regarding the utilization of a marketing project. This paper addresses a key topic of interest to faculty - improving the learning experience of students.

The purpose of qualitative research is to get a better understanding of the concept through first-hand experience, honest reporting, and quotations from actual student conversations. This study aims to understand how students derive knowledge from a project, and how their acquired knowledge influences their behavior.

According to Morse and Field (1996), "doing qualitative research requires the researcher to be methodologically versatile, to have an extensive knowledge of social science theory, to interact skillfully with others, and to be persistent, focused and single-mindedly committed to research. Doing qualitative research is an intense experience. It enriches one's life; it captures one's soul and intellect. Qualitative researchers begin data collection by examining observations and reports of the phenomena as they occur in everyday life. Data is then organized so that it is drawn together into a cohesive whole. Thus, qualitative researchers are primarily concerned with the development of description of an observed phenomenon to generate solid theory as an outcome, or the product of their research" (pp.1 - 2).

In defining qualitative research, it is naturalistic and deals with non-numerical data seeking to explain and explore versus manipulating variables. It is contextualized and interpretive, emphasizing the process or patterns of development rather than the product or outcome of the research. Data are collected through qualitative data collection tools such as interviews, field notes, diaries, and observations. Good qualitative research is robust, well informed, and thoroughly documented. Although naturalistic and interpretive, similar to quantitative research, qualitative research is also systematic, involving a careful process of identifying the problem, collecting, analyzing, explaining, evaluating, and interpreting the data (Nassaji, 2020).

In examining reflexivity in qualitative research, Barrett, Kajamaa, and Johnston (2020) encourage qualitative researchers to become reflexive as they develop their critical research skills, differentiating between the familiar concept of reflection and reflective practice and that of reflexivity. The aim is to improve practice, through a continual process of engaging with and articulating the place of the researcher and the context of the research.

EXPERIENTIAL LEARNING

Krajcik and Blumenfeld (2006) posited that project-based learning roots go back to John Dewey (1938) who argued that students would develop a personal investment in the material if they engaged in real, meaningful tasks. Kolb (2015) believes the contributions of Dewey, along with Lewis and Piaget, have set the foundation for contemporary applications of experiential learning theory.

Studies have shown that students create a deeper understanding of material with hands-on interactions. Horan, Lavaroni, and Beldon (1996) found students of all levels showed an increase in the ability to critically think and socially participate after doing project-based assignments. Another study found that students were more effective in applying lecture concepts when they participated in fieldwork, simulations, labs, or consulting projects (Young, Caudill, & Murphy, 2008). Students gravitate toward this type of information transformation and marketing students prefer activities that incorporate interaction, hands-on experience, and connection to the real world (Bridges, 1999; Davis, Misra, & van Auken, 2000; Karns, 2005).

More professors are adopting project-based learning to connect students with actual business and community organizations to help solve real problems (Smith & Gibson, 2016). Marketing classes that emphasize experiential learning through project-based assignments helped students acquire leadership and communication skills while meeting both the needs of future employers and academic accreditation institutions (Stutts & West, 2005). According to Graeff (2010), an exercise must provide students with an opportunity to "learn the skills and abilities necessary to achieve their future professional and academic goals" (pp. 266 - 267).

Other researchers in marketing education suggest the need to close the loop in experiential learning in order to cement new knowledge (Kolb, 2015). Bobbitt, Inks, Kemp, and Mayo (2000) used a semester-long exercise integrated across three courses—principles, selling, and sales management. They determined that experiential learning in marketing leads to greater student involvement and improved decision making, problem solving, and planning skills. Munoz and Huser (2008) required students to do a situational analysis in a packaged goods category and found that experiential learning fostered student engagement, realism, and involvement, leading to better critical thinking and communication skills.

Experiential learning methods have become more popular in marketing education due to the desire to respond to the changing higher education environment, which is more student-customer focused; the need to endow students with employability skills; the common sense assumption that since marketing is a practical activity, learning from experience makes sense; and pedagogic methods designed around experiential learning theory have been widely influential in recent decades (Ross, 2014).

An experiment was conducted by Chen, Benedicktus, and Kim (2018) to examine the effect of design thinking approaches (user-centered design, design-driven innovation) on design and marketing outcomes (perceived originality, perceived usefulness, and perceived value) and developed a step-by-step guide on how to execute a design thinking module in a product-oriented marketing course. This type of design thinking approach was used in this paper's new product development project.

PROJECT STRUCTURE

Students over a thirty-year period in Introduction to Marketing classes were required, in a group, to invent a new product or service and develop a complete strategic marketing plan. They were to create a product, promote it, plan for its distribution, price it, and determine a target market. The deliverables were a written report and a presentation using PowerPoint or another presentation software. The report was to include the four marketing mix elements (4 Ps), the target market, and the concept of synergy, which relates how each of the 4 Ps fit together. This project enabled students to apply their marketing knowledge and expertise to a real-life situation by designing the marketing strategy of a new product.

Projects were evaluated on the creativity of new product ideas, thoroughness of the marketing mix strategy, and use of multi-media. Every student was required to participate in the presentation. The presentations were recorded and students watched the video with their group members and the professor in order to improve their communication skills. A self-critique of each student's own performance was also required. Students were encouraged to produce television commercials, radio commercials, magazine/newspaper ads, social media, and prototypes of the product and packaging. The class was invited to ask questions of the group after their presentation. The professor probed the group further, as needed.

RECOMMENDATIONS FOR A NEW PRODUCT DEVELOPMENT PROJECT

The following are recommendations from thirty years of incorporating this new product development (NPD) project in an Introduction to Marketing class.

Do's

-Be clear in the assignment. From an instructor's perspective, a project will be most effective with a well-planned question or problem presented to students that engages them and requires that they generate artifacts and organic problem-resolutions (Blumenfeld, Soloway, Marx, Krajcik, Guzdial, & Palincsar, 1991). When students were given consistent, concrete project guidelines, it was found they were more productive. In order to enhance students' learning through problem solving, professors should present students with problems that are holistic, not divided by narrow disciplinary boundaries, problems that mirror professional practice, problems that are realistic, and problems that are contemporary (Rob and Etnyre, 2009).

For the NPD project, students were provided a detailed assignment sheet that listed everything they needed to include in the presentation and paper. This structure gave students direction and made them aware of the rubric that would be used for grading. (See Appendix 1 - Assignment Sheet for a complete description of the requirements of the assignment.)

-Require students to choose a company or organization. In addition to inventing a product, the students selected a company that would produce and market their product. It could be a company that existed or a company that they originated. If it was a new company, they needed to develop a mission statement. About half of the groups chose a company that existed and the other half introduced a new organization. During the question and answer period, the professor typically asked the group what their company was planning for their next product launch.

-Encourage students to be creative in their new product. Envick (2020) looked at six design methods students could use during the idea generation stage of the new product development process. The study found that design thinking provided a more structured approach that led to more solution-based ideas. The NPD project in this paper encouraged students to use the What-If Analysis method which approaches the service idea from a question and answer tactic that allows students to reflect on existing and similar product or service businesses. This helps them see possible modifications and improvements, which leads to more and better ideas.

-Have students incorporate the concept of SYNERGY into the presentation and paper. One study examined the ways and results related to developing a research competence approach to improve student self-perceived competence in conducting a research project (Erdyneeva, Nikolaev, Azanova, Nurullina, Bogdanova, Shaikhlislamov, Lebedeva, & Khairullina, 2016). The polypragmatic approach they used was an integration of dialectic, exploratory, synergetic and competence approaches that ensures success and effectiveness in developing student research competence. This approach was associated with a predomination of synergetic principles aimed at developing intellectual level, high-tech skills, and skills useful in making appropriate decisions in situations requiring high level of a person's inner organization, deep understanding of concepts, and ability to convert knowledge into competencies. The authors believed that to effectively apply the best practice as professionals, one must understand the basis and synergy of research. The study considered student attitudes towards research with regard to their ability to use theoretical and methodological basis needed to form their research competence, and concluded that the approach improved student self-perceived competence in conducting a research project. They also explored the structure and synergy of developing self-efficacy in self-organization and self-transformation when carrying out a research project.

For the NPD project, students were to apply the concept of synergy to the *product concept*. The product concept was defined as the dynamics of a product that highlights, in a short powerful statement (three-word descriptors), what the product is, as well as its competitive advantage. Students were to use the product concept as the common theme or thread that ran through their marketing mix strategy to develop synergy that would, in a concerted effort, fit the 4 P's together. They also had to articulate the synergy of the product with the company along with its appeal to the target market. This was an excellent way to develop critical thinking skills. This same synergistic concept for the NPD project was revisited in an essay question on the final. For the final, students were to explain the concept of synergy and how the 4 P's of their product fit together, much like pieces of a puzzle, using the product concept as the connecting agent.

-Require the students to work in teams. Stott and Walker (1999) believe there is agreement among academics that teams form an increasingly important part of life in schools. This arises from the recognition that it is a valuable skill outside of academic settings. Yet it is still not being utilized enough in educational settings and an increased focus on teamwork skills is necessary to prepare graduates for the ever-developing business world (Somech & Drach-Zahavy, 2007). Team projects have the potential of encouraging students to develop norms that encourage helping behavior, and further cooperation (Byrd & Luthy, 2010).

Chad (2012) found that working in team based learning (TBL) situations is positive for students. Results indicated that the TBL innovation has a positive influence on student engagement and offers opportunities to assist learning. The study concluded that TBL is an effective teaching process enabling educators to offer students enhanced and stimulating learning experiences.

Students in the Introduction to Marketing class were appointed to work in teams of five to seven students. Students were assigned alphabetically. Because this course is a requirement for all business students, students majoring in marketing, accounting, finance, management, information systems, and economics were included in the different groups.

-Self-critiques and peer evaluations. A reoccurring problem with group projects is grading. Some students contribute more than their share and some students do not contribute enough. Williams (2017) investigated how individual grades can be allocated for each student working collaboratively within a group and what evidence teachers can collect in order to substantiate individual grades when segments of the work are completed outside of the classroom and/or online. They had students complete a self-assessment and peer assessments to evaluate the process of the project; to determine acquired skills, such as collaboration, research, participation; and to provide feedback for the contribution of each group member, including themselves.

Similar to the Williams (2017) study, the NPD project included self-evaluation of communication skills and peer evaluations. Each student was to provide a self-reflection of her/his communication skills – strengths and weaknesses. In addition, participants were to provide feedback for each group member regarding their level of contribution. Not only did this provide a fairer system of grading, it also allowed the learners to become more aware of the assessment process and what was actually expected of them.

After viewing the video of their presentation, students were required to do a one-page self-critique of their communication skills. The professor reviewed the self-critique and shared additional feedback with each student to improve the effectiveness of her/his presentation skills. In the self-critique, many students stated they believed this was a valuable learning experience in improving their speaking ability. Overall, students' comments were very positive. (See Appendix 2 - Selected Student Comments.)

Hanson (2006) recommends one means of improving group projects is to use peer reviews, whereby students grade assignments based on the teacher's benchmarks. These systems have been gradually implemented at universities and are used increasingly as an alternative method of assessment (Wen & Tsai, 2006). Several studies have found that peer and self-assessment provide numerous benefits for the learning process, improving student motivation, participation, autonomy and responsibility; helping to develop a better understanding, encouraging in-depth learning, control and autonomy in the process; developing professional skills; treating assessment as part of the learning process; and increasing the capacity for critical analysis (Topping, Smith, Swanson, & Elliot, 2000; Vickerman, 2009). Not surprising, researchers found student ratings for themselves and for their peers were higher than the ratings from the instructor (Suñol, Arbat, Pujol, Feliu, Fraguell, & Planas-Lladó, 2016).

For the NPD project, students evaluated team members using a simple peer evaluation of a scale from 1 to 5. If a student's average score from their teammates was 4 or higher, up to 3 extra points were earned. If the student's average was 3 or lower, up to 10 points were lost, which is a full letter grade. Group work is not always fair to the overachievers and the slackers sometimes slide through, but in a project such as this, peer evaluations can reward or penalize students and increase or drop a grade.

-Introduce the project midway through semester and submission at the end of the semester. The ideal time to assign the project is at the end of the discussion of the material for the new product development process, which is halfway through the semester - about five weeks before it is due. The project should be due at the end of the semester, which allows ample time for thorough coverage of the marketing mix elements. Once the NPD project was assigned, students were able to relate what they were learning in the classroom to the project. Thus, positioning the project at the end of the semester provides an effective review for a comprehensive final.

-Provide class time for the groups to meet. Flipped classrooms is the practice of assigning lectures outside of class and devoting class time to a variety of learning activities (DeLozier & Rhodes, 2017). Many educators have touted the potential benefits of this model and research regarding implementation has been mostly positive. The rationale behind the flipped classroom methodology is to increase student engagement with content, increase and improve faculty contact time with students, and enhance learning (Rotteler & Cain, 2016).

Time in the classroom was allocated for work on the NPD project to supplement traditional lecture-based instructions. Since class time is a common time students have available, allow them the last ten minutes of two or three classes so they can organize and plan their project. This also allows the faculty to be available for questions and issues the groups may be facing. One entire class was devoted to time for the students to work on the project. They met out of the classroom, but the professor was available. However, as the flipped classroom technique suggests, additional time is needed outside of the classroom (DeLozier & Rhodes, 2017).

-Count the project for a significant portion of the grade. The NPD project counted for 15% of the grade, the same weighting as an exam. That is a way to encourage students to take this assignment seriously and put a significant amount of time into their work on the project.

-Coach the team members. It is crucial in this type of learning that students are coached by their professors and encouraged to start taking responsibility for their learning (Rob & Etnyre, 2009). Conklin (2013) suggests that professors should offer support to students, listen to them, create time for independent work, offer hints, and be responsive to questions and comments. The ability of students to work independently of instructors, with limited supervision, creates an efficient working environment (Blumenfeld, Soloway, Marx, Krajcik, Guzdial, & Palincsar, 1991).

Knight, Elford, Hock, Dunekack, and Bradley (2015) give three steps to great coaching: collaborate to set a goal, learn to implement the strategy, and monitor how the students implement the chosen strategy and whether they met the goal.

For the NPD project, the professor spent time during class and outside the classroom offering advice and tips on how to improve the projects. Mentoring students is one of the most effective and rewarding ways to ensure student learning is happening. It is a great way to get to know the students and a great way for students to explore the field of marketing.

-Encourage students to produce a multi-media presentation. It was strongly recommended that the groups design a multi-media package of advertising, print, broadcast, and social media to encourage them to think visually. They may not be aspiring videographers, producers, digital marketers, and web designers, but in crafting videos, social media, and websites, they learn how to determine the objectives of a media plan, how to structure these various forms of media, and how to reach the target market. This was one way for the students to utilize their social media skills in a professional setting.

-Require every student to present. The ability to speak in front of groups is a valued skill for business professionals. Having the ability to speak effectively and with confidence can enhance career opportunities. Practice is the key to improving speaking skills, and class projects can provide that opportunity for students to polish their communication skills. Projects assigned in classroom settings create an environment that is very conducive to practicing public speaking skills, which is one of the primary ways this skill can be improved (Shyam & Salim, 2016). Communication skills are critically important and are aligned at the same level of importance with technical skills as determined by employers (Nickles, Parris, Gossett, & Alexander, 2010).

For the NPD project, every student was required to present. It did not have to be equal time for each student, but every student needed to participate. The presentations were formal, as if presenting to a group of senior managers. The students were required to dress professionally. The presentation lasted no more than 20 minutes. PowerPoint or some other presentation software package were to be used. PowerPoint has been shown to be an effective teaching tool and a skill necessary for business students (Alkash & Al-Dersi, 2013).

A study by Cho, Kidd, Morthland, and Adkinson (2017) found that a multidisciplinary cooperative and situated learning construct enhanced student learning of soft skills through a social application of their discipline knowledge. Another study learned that the most important soft skills are: ability to work in a team structure; ability to make decisions and solve problems; ability to communicate verbally with people inside and outside an organization; ability to plan, organize, and prioritize work; and ability to obtain and process information (Adams, 2014).

-Record presentations and watch the video with students. Students' ability to improve their public speaking is enhanced when given the ability to critique recordings of themselves for future improvement (Beebe & Beebe, 1997). Murphy and Barry (2016) looked at students' perceptions of the learning and feed-forward value of an oral presentation assessment, by having students watch their presentation on video, and then self-mark their performance immediately after their presentation. Students also wrote a reflection relating to their experience. The survey data revealed that most students viewed all aspects of the assessment task positively and they rated the process as providing substantial learning value. They also indicated that the video review and overall assessment exercise provided valuable feed-forward information that would assist them to improve future presentations. Students noted that they perceived the video review task as self-enabling. They also mentioned that the self-reflection and self-marking exercise provided time for thought although it was personally challenging. The researchers concluded it is possible to provide a deep learning opportunity from oral presentations that can feed-forward to enhance students' future presentations (Murphy & Barry, 2016).

This technique was employed in the NPD project to give students a better grasp of their strengths and shortcomings in the area of communication. In order to improve presentation skills, it is critical that students watch their performance. The video was viewed by the professor and the entire group. Having the students view their own presentation within the comfort and support of their group helped them improve their speaking skills. They then completed the self-critique of their communication skills focusing on what they did well and what they would improve for their next presentation.

In large classes, students can get lost and they may have limited interaction with faculty and other students. Sitting down with each small group to watch their video is a great way to work around the difficulties of the impersonalization of large classes and emulate a small class setting. The dynamics are intense and students benefit from this one-on-one interaction. Faculty can connect and get to know their students on an individual basis. Students usually shared their positive experience of this project with their group and professor as they watched their video. Students bonded and formed friendships. As a teacher, I found this a very rewarding experience.

-Provide effective feedback. Brookhart (2017) believes effective feedback depends on timing, amount, mode, and audience. Feedback should be immediate for knowledge of facts, and slightly delayed for reviews that are more comprehensive. The amount of feedback should be related to the assignment. The best mode for the message should be chosen whether it be a casual comment, a meeting, or more formal written comments. Feedback should be individualized to the student and in the voice of the student.

Andrade, Workman, and Gardiner (2020) demonstrated the importance of rubrics on teaching and learning and found rubrics not only benefit students and faculty, but also meet the assurance of learning standards for the AACSB. In the study, faculty were given opportunities to assess written and oral communication skills using standardized, but adaptable, rubrics which reinforced what faculty were teaching and how it was perceived by students.

For the NPD project, by using a rubric, students were able to determine the quality of their work for each section of the project. The written report was worth 50 points and the presentation was worth 45 points with the self-evaluation being worth 5 points. (See Appendix 3 - Grade Sheet with Rubric Used for the New Product Development Project.) Students in a group were given an overall base grade. This grade could be raised or lowered for individual students if they were rewarded by their peers, or if their performance was deficient, or if their professional behavior or dress was inappropriate. Grades and feedback were provided in a timely manner, usually the next class period. Many times, feedback was provided the same day of the presentation while students watched the video.

-Engage the class during the presentations. After the presentation, other students in the class were encouraged to ask the presenting group questions. In addition to keeping the students engaged, it helped develop listening skills as well as debate skills. Not surprising, the student questions from the class usually concentrated on the design and functions of the product, not the marketing strategy. Encourage students to ask questions that relate to the marketing of the product and not just the design and functioning of the product. The faculty should also question the group, focusing on the group's rationale for their marketing strategies. The professor should wait to ask questions until after the class has participated.

-Offer some healthy competition. In order to encourage students to pay attention to their classmates while they are presenting, the non-presenting students "grade" the other groups. The team with the highest grade was awarded an automatic 100%. Of course, team members were not permitted to grade their own group. It is a good way to motivate the groups to work harder and to guarantee students attended class even if their group was not presenting. This also helped develop better listening skills since the students pay closer attention to the presentations if they know they have to evaluate the groups.

-Use the data from the projects for research. Document the projects because student projects are a rich database which can be incorporated into scholarly papers. Over a 30-year period, it was interesting to review the student projects and analyze how they had changed over time (Guskey, working paper). I had saved almost all of the students' projects. When this project was first assigned 30 years ago, digitizing was not available, so the only option was hard copies of the projects. Thanks to a graduate assistant or two, the 400+ projects were digitized and the data analyzed to determine how student ideas have changed over the years. Require students to send an electronic version of their report and their slides.

-Revisit the criteria of the project. Over time, using the same basic structure of the project, revise it and tweak it to improve its teaching effectiveness, to keep up with new technology and trends, and to apply innovative pedagogical theories. It is a good way for faculty to improve and update the effectiveness of the project's criteria as well as improve their teaching skills through innovative teaching techniques. A good example is the pandemic and how the project requirements changed due to social distancing. Zoom was used for the presentations and for the review of the video.

Don'ts

-Don't allow students to choose their own groups. Björk and Magnusson (2009) explored the interrelationship between innovation idea quality and idea providers' network connectivity using social network analysis. The analysis indicated that there is a clear interrelationship between the network connectivity and the quality of the innovation ideas created. The proportion of high-quality innovation ideas increased between the least connected group and the group thereafter. In these settings, where individuals work with others in different groups, the most connected groups perform worst in terms of the proportion of high-quality ideas generated, which points to the necessity to consider a multitude of factors when managing ideation. The findings suggest that to increase the number of high-quality innovation ideas created by individuals, the members of the group should not be highly connected. Students' connectivity during the project was one of teamwork, but not of a very tight knit group since they were put into groups and not permitted to choose their friends as teammates. By forcing students into groups and not allowing them to pick their friends, one can assume that students were not in the most connected type of group, but were still near source groups and cohesive, but not super connected groups. Thus, encouraging students' interaction with other people outside of their close network should be supported and facilitated.

For the NPD project, groups of four to six students were assigned to teams alphabetically. If the students had been permitted to self-select, they would have joined with their friends. As research has found, the actual project would not be as good and the learning experience would not be as great due to the emphasis on social factors rather than productivity, creativity, and effectiveness. Over the course of years, in some semesters, students were allowed to self-select their groups. Not surprising, the grades were reflective of this with a less than quality performance. The selection of groups reflects the reality of the work place where teams are often assigned, not self-selected. Many of the students developed wonderful friendships during this project, perhaps the result of being put into non-selective groups.

-Don't allow students unlimited time for the presentations. Setting a time limit for the presentation and stopping the group if they exceed the time limit gives students the experience of the real world and its limitations on time and resources. The groups should hold to the time limit. At least five minutes per group should be allowed for questions. In a 50 to 60 minute class, two groups can present for 20 minutes each, followed by 5 to 10 minutes for questions**.**

-Don't allow your students to display unprofessional social behavior and unprofessional attire during the presentations. Help students learn proper business etiquette. Recently during the presentations, many students were on their devices. The most blatantly offensive students were called out by the professor and were directed to ask a question to the group, which they were not able to do because they were not paying attention. You can be sure everyone in the class paid attention to the next group. The solution may be to disallow cell phones during the presentations. Make sure students know that it is a matter of common courtesy to give full attention to the speakers.

Also, be sure to point out unprofessional dress. This is especially true for the female students because women have many more options for attire compared to men. As business students, they need to know what is appropriate and what is not. Understanding how to dress for success is also part of the learning process. Unfortunately, this has become a more reoccurring problem due to the acceptance of business casual.

ADDITIONAL REFLECTIONS

Many interesting stories have surfaced from the various products that the students invented. Elizabeth L. (2003) from Alaska had a friend who was handicapped and in wheelchair. As a young woman, Elizabeth's friend wanted to be fashionable and proper, but that was difficult because her legs were paralyzed. Elizabeth came up with the idea of Magna Shoes, shoes with magnets to keep one's feet together, and yet were fashionable. She wanted to market this product, but that never happened. Elizabeth became a marketing professor instead!

Mark B. (2016), a freshman in the class, had started his own business selling lip balm made from ingredients from his own bees, a product similar to Bert's Bees products. For the class project, Mark and his group marketed a product extension of the lip balm – Dry Bee Gone Lotion for the face and body.

A fascinating delivery service developed by students, Best of Hausz (2013), was an in-home manicure/pedicure service for the elderly, to celebrate the lives of senior citizens. In this group, there was a non-traditional, older student. The student and her sister planned to start this business.

A favorite product was Duquesne monopoly (2004) with a fully designed board including the university's streets and buildings, with faculty and administrators faces on the Chance cards!

SUMMARY AND CONCLUSION

A project of this design is highly recommended to faculty of higher marketing education. It benefits students, the faculty, and corporate America, by cultivating necessary skills and interests in marketing.

Students benefit by developing many soft skills necessary in the business world. As faculty, we are sometimes myopically focused on the subject matter and forget that we are shaping our students' professional and personal lives. In addition to learning the key concepts of a subject such as marketing, opportunities can be offered to develop professional and lifetime skills such as speaking, writing, team building, confidence, discipline, maturity, and self-esteem. For the NPD project, the most significant training, teaching, and motivation occurred while sitting in small groups of four to six students watching and reviewing their video. While it is time consuming for the faculty member, it presents the opportunity to get to know students in a small group setting. As we watched the group videos, we laughed and talked about each of their speaking skills. I teased them that people's biggest fear next to dying was public speaking, and the next biggest fear was watching yourself presenting! The joy of seeing students passionate about their product has been a priceless, rewarding experience. This is an opportunity to talk about their plans and allow them to ask questions about marketing, careers, and how to develop into a professional.

Faculty administering such a project benefit by seeing students grow professionally and personally. Having a first-hand view of this growth is rewarding in an altruistic and career-related way. It also creates an environment in which an instructor can more clearly see ways in which to improve the classroom learning. Furthermore, the instructor can help students divulge interests in a marketing-related future by encouraging the behavior exhibited in the project and presentation. For future research, faculty can collect data over time to evaluate how a project impacted the career decisions of students.

In the teaching evaluations, student feedback noted this project was the best part of the class, and some even said it was the best experience of their college career! It is a fun, engaging, and powerful project for students. When I have encountered dozens of my former students over the years, they have told me they remember fondly "the project". They remember what their product was and who was in their group. When I tell them I have digitized their project along with the video, they request a copy.

It is suggested that faculty follow the guidelines of the project as recommended in this paper but add additional requirements to personalize the experience. For future research, it would be interesting to measure student learning before the project and after the project to assess their learning and determine if the objectives of the course were met.

By doing the same project over the course of one's career, it allows a professor to constantly improve the assignment and gives the opportunity to tweak and refine the requirements based upon their own evaluation and the input from students. It is a great *signature* project and a tremendous legacy to leave to your students as they move on from school to their careers and their lives. To those faculty who are starting their career teaching marketing, I hope you find as much reward in teaching as I have!

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APPENDIX 1 - Assignment Sheet
Introduction to Marketing – New Product Development Project

Each group is to select a new product that has been conceived by the group. Each group is responsible for presenting one new product idea to the class. BE CREATIVE! YOU WILL BE GRADED ON YOUR INGENUITY! The presentation should be formal and thorough, as if it were being presented to a group of senior product managers. The presentation should last no more than 20 minutes.

Be interesting -- use visuals!!! You are required to use PowerPoint for your presentation. It is also **strongly recommended that you produce television commercials, radio commercials, magazine/newspaper ads, and/or prototypes of the packaging.** The class will be allowed to ask questions of your group with regard to your product and its marketing strategies. Dr. G. will be asking questions, too☺

Also, a written paper, one per group, should be submitted the day of the presentation. This paper should be at least fifteen pages and should be structured along the lines of an executive report. Put all of your materials in a binder or get it bound. It should be typed, double-spaced, concise, and thorough covering all the key issues which are enumerated below.

1. What is the product's (or service's) core benefit?
2. How is this core benefit manifested in the tangible product? What functions does it perform?
3. What are the intangible factors?
4. What is the name of the product? What name strategy was used - family name extension, separate family name for different product lines, or individual brand name? Why?
5. Describe the logo and/or trademark.
6. Describe the design of the product.
7. How will the product be packaged? (May not be applicable for some products or services.)
8. How will this product help the organization compete? In other words, how does this product fit into the organization as far as the organization's resources and expertise, the organization's mission, and the environmental opportunities?
9. Describe the product's "promotion mix". Elaborate on the advertising (media type, media vehicle, and the theme of the ad), the sales promotion (type used), publicity, and personal selling.
10. Highlight your pricing structure. Is this a price skimming or price penetration strategy? What pricing method did you use (cost, demand, competition, customer-

oriented)? Why?

11. Discuss the distribution channels. Is this intensive, selective, or exclusive? Will you use wholesalers and/or retailers? Describe the places your product will be sold.
12. Evaluate this product as to whether you feel this product will be successful or not successful. Include information on the target market and why this strategy will reach this group.
13. **Elaborate on the concept of SYNERGY – HOW DO ALL THE PIECES OF THE 4 Ps PUZZLE FIT TOGETHER?**

PART OF THE GRADE FOR THE PROJECT WILL BE A CRITIQUE OF YOUR PRESENTATION SKILLS.

YOUR GROUP WILL VIEW THE VIDEO THE DAY OF THE PRESENTATION WITH DR. G. & DISCUSS WAYS TO IMPROVE YOUR PRESENTATION STYLE. WRITTEN SELF- CRITIQUE WILL BE TURNED IN TO DR. G. ALONG WITH A PEER EVALUATION FORM.

APPENDIX 2
Selected Student Comments

"I'm glad I was given the opportunity to see my weak spots and identify them so I will be careful to avoid the same mistakes in future presentations. I now know what I need to work on and how I actually appear to my audience." - Michelle D. (1994)

"I would like to say that I am glad I had the opportunity to present my project to the groups. I think this presentation was a great idea. Although I have had bad presentations the past, it is always good to have more practice. This presentation definitely helped build my confidence and I plan on building it from this point forward. Also for me personally, I can look back on it and say I can talk to a group for 20 minutes." - Meghan M. (2005)

"*Watching the video of our presentation, I was surprised by my overall performance. I have been much more nervous for other things in the past but nonetheless, I was still a little uneasy… I looked more comfortable speaking than I actually felt inside…. I have always struggled with my basic speaking skills. I have never been happy with the clarity of my voice. I specifically focused on this during my presentation because I knew that I would be able to watch it later. It wasn't terrible, but I still feel that it has room for improvement."* - Thomas H. (2007)

"Before I even watched the video, I thought I knew exactly what I did wrong. I was not looking forward to hearing my voice and realizing how bad my posture looked. But I realized there were a lot of little things I completely overlooked. I went into it being a lot more critical about myself than I needed to be. I can't lie, I looked very professional and to be honest I was having a pretty good hair day. I know I am my toughest critic, but at least I got to see areas that needed improvement and next time I will learn from mistakes I made in this presentation."
- Krista P. (2008)

"Overall there are many things I need to work on and this project helped me realize those things so that I am better prepared in the future." - Thomas F. (2008)

"After watching the video and talking to Dr. G, I have realized that I would have changed parts of my section of the presentation, but I believe I said everything with confidence…. I have learned how to become a better professional speaker after finding ways to fix my mistakes after this marketing speech. Everyone learns from mistakes, and I am more prepared for the next time I will have to give a presentation in the next class. I really enjoyed this project, and I am happy I learned so much from it for the future." – Alex B. (2015)

APPENDIX 3
Grade Sheet with Rubric Used for the New Product Development Project

GROUP NUMBER ___ DAY PRESENTED:

PRODUCT NAME ____

ORAL PRESENTATION

_____ PRODUCT BENEFITS (5 points)
_____ PRODUCT ELEMENT (name, logo, design, package) (5 points)
_____ PROMOTION MIX (10 points)
_____ PRICING MIX (5 points)
_____ DISTRIBUTION MIX (5 points)
_____ SYNERGY OF PRODUCT AND ORGANIZATION (5 points)
_____ EVALUATION OF PRODUCT'S SUCCESS (5 points)
_____ OVERALL PRESENTATION/SLIDES (5 points)
_____ CRITIQUE OF YOUR OWN PRESENTATION STYLE (5 points)

______ TOTAL POINTS FOR ORAL PRESENTATION

WRITTEN PRESENTATION

_____ PRODUCT BENEFITS (5 points)
_____ PRODUCT ELEMENT (name, logo, design, package) (5 points)
_____ PROMOTION MIX (10 points)
_____ PRICING MIX (5 points)
_____ DISTRIBUTION MIX (5 points)
_____ SYNERGY OF PRODUCT AND ORGANIZATION (5 points)
_____ EVALUATION OF PRODUCT'S SUCCESS (5 points)
___________ OVERALL PAPER (professional style of writing, spelling & grammar, use of charts) (10 points)

______ TOTAL POINTS FOR WRITTEN PRESENTATION COMMENTS:

THE COSMETICS INDUSTRY IN THE 2020S: A CASE STUDY

Ahmed Maamoun, University of Minnesota Duluth

CASE DESCRIPTION

Many brick-and-mortar stores are facing the repercussions of the retail apocalypse as consumers opt to shop online rather than visit physical stores. While retailers such as Sears, Forever 21, and Barney's have resorted to filing for bankruptcy, others are thriving. The $25 billion specialty beauty industry has benefited from the changing retail landscape, as consumers have drifted away from department stores in favor of beauty, cosmetics, and fragrance stores to purchase their personal care products. Instructors will have plenty of opportunities to engage students and boost participation. This case is ideal for a junior or senior class on retailing, consumer behavior, marketing strategy, strategic management, or merchandising. It is designed to stimulate discussion about brick-and-mortar vs. online retailing, the future of retail, positioning, and psychographic segmentation.

This case is an excellent vehicle for demonstrating how retail strategies can be utilized by underdog and niche retailers to garner customer loyalty and growth. The case is designed to be taught in a 60-75 minute class, and is expected to require 3 hours of outside preparation by students.

CASE SYNOPSIS

Specialty beauty retailers, such as Ulta and Sephora, seem to be Amazon-resistant companies, immune to the downward spiral facing department stores. Millennials are increasingly electing to purchase products from beauty stores due to the stores' product expertise and incentivized loyalty programs. For instance, Ulta Beauty has continued to profit and grow due to the value and shopping experience it is able to offer its customers. The 1200-store chain has found a profitable niche in the intensely competitive beauty market, which was once dominated by department stores. Ulta offers a broad assortment of beauty products, cosmetics, and fragrances across the price spectrum in a low-pressure and relaxed fun environment. Thus, the specialty beauty retailer, that captures 26% of the market, caters to both casual customers looking for bargains and the sophisticated shoppers paying a premium for upscale brands; they then mix in salon services like hairstyling and brow tinting. Together, the mix makes Ulta Beauty a one-stop beauty shop—and one of the most amazing success stories in retail. Sales, profits, and stock price have tripled over the last six years. On the other hand, department stores are contending with powerful sources, like Amazon and trendy specialty stores and discount players such as Ulta and Sephora, chipping away at their business. In 2019, more than 9,300 stores of all kinds closed their doors, a 60% jump from the previous year. The retail apocalypse is real, but some retailers are flourishing nonetheless.

CASE BODY

THE U.S. COSMETICS INDUSTRY

This industry comprises stores that primarily retail cosmetics, perfumes, toiletries and personal grooming products. Operators in this industry include beauty supply stores, specialty cosmetics stores and fragrance stores. Women are the largest market for this industry, with 35- to 54-year-olds representing the most substantial industry customer base. Meanwhile, millennial women are growing at a considerable rate as a share of revenue. Expansive product selections and skilled staff have driven revenue growth for the cosmetics industry to $26.8 billion in 2021. The growing economy has enabled consumers to leverage greater disposable incomes to buy high-end products, resulting in a decent margin for operators.

Table 1
Major Players (2021)

Company	Revenues	Market Share
Ulta Beauty	$6.4 billion	26.1%
Sephora	$4.4 billion	18.1%
Bath & Body Works	$4.3 billion	17.5%
Sally Beauty	$1.7 billion	6.9%
Others	$7.7 billion	31.4%

Source: IBISWorld 2021

Beauty-specialist stores like Ulta and Sephora make up the second-fastest-growing U.S. retail category in the past five years, after off-price retailers (e.g. Marshall's and T.J. Max). Over the past decade, the industry has introduced a steady stream of new, improved, and reformulated products, resulting in revenue growth and increased demand for upscale products. An increase in Generation Z cosmetics, the growth of male-specific products, and the reformulation of antiaging staples have given specialty beauty stores an extensive assortment to offer customers. Increased consumer awareness and concerns of certain environmental and health issues has enthused demand for naturally derived and ecofriendly beauty products. Industry players have also amplified their focus on sun-care products, as consumers' growing concerns about skin health issues have stimulated demand for products that protect the skin from the sun. Meanwhile, stocking imports meant that consumers' options have increased due to an expanding supply of foreign-made cosmetics, beauty supplies, and fragrances (Ryan, 2019).

Table 2
Industry SWOT Analysis

Strengths	Weaknesses
- Low Imports - High Profit vs. Sector Average - Low Customer Class Concentration - Low Capital Requirements	- Low & Steady Level of Assistance - High Competition - High Volatility - High Product/Service Concentration - Low Revenue per Employee
Opportunities	**Threats**
- High Revenue Growth (2016-2021) - E-commerce sales - Struggling Department Stores	- Low Outlier Growth - Low Revenue Growth (2021-2026) - Low Performance Drivers - Per capita disposable income

ULTA BEAUTY INC.

Ulta Beauty Inc. (Ulta) is a chain of beauty stores in the United States, selling various cosmetics and fragrances, along with professionally licensed hair-care brands. Ulta started with five stores in Illinois in 1990, and has grown to almost 1,200 stores across 48 states in 2019. The company differentiates itself as a beauty superstore that provides salon services and mass-market merchandise to consumers, aestheticians, and salons. Product assortment revolves around five categories: cosmetics; skincare, bath and fragrance; haircare products and styling tools. In fiscal 2019[i], Ulta reported $6.7 billion in sales and $658 million in profits.

Table 3
Number of stores and sales of Ulta Beauty (2012 - 2020)

Year	Stores	Revenue (USD Billion)	Profit (USD Million)
2012	449	1.78	120.3
2013	550	2.22	172.5
2014	675	2.67	202.8
2015	774	3.24	257.1
2016	874	3.92	320
2017	974	4.85	409.8
2018	1,074	5.88	555.2
2019	1,174	6.72	658.6
2020	1,254	7.38	705.9

Source: Ulta Annual Report 2021

According to the company's financial statements, Ulta's strategy is to expand its brick-and-mortar presence, increase upscale brand offerings, nurture its brand awareness and salon services, and grow its e-commerce business. In recent years, Ulta has worked to launch partnerships with high-end and premium brands. In 2016 and 2017, for instance, the beauty giant announced partnerships with many fast-growing brands, including Julep, MAC, and Rituals Cosmetics. The company has also recently formed partnerships with celebrity-endorsed products, including Jessica Alba's “Honest Beauty” and Ariana Grande's fragrance “Sweet Like Candy” by Ariana Grande, which Ulta has the exclusive rights to sell in its stores and online (Acosta, 2017).

Thirty years ago, before Ulta was founded, female shoppers would go to different stores to buy prestige beauty products, get their hair styled, and pick up basics like lipstick. Its retail format, combining a one-stop shopping model with salon services, propelled it overtake Sephora in 2015 to become the largest beauty-specialist retailer in the U.S., with a 26 percent market share. Ulta has disrupted the status quo by offering unique product mixes, and featuring mass, prestige and professional brands under one roof. Besides, Ulta doesn't have commissioned salespeople. Shoppers can walk around the store and pick up nail polish or lipstick and put it on in a laid back environment. The company has grown rapidly due to its strong branding, competitive pricing and loyalty program. According to Ulta's financial statements, the company has about 32 million loyalty members, mostly millennials, who account for about 90% of total company revenues.

Mary Dillon, former CEO of McDonald’s and U.S. Cellular, became Ulta's chief executive in July 2013. She unveiled a multiyear plan in 2014 and has delivered on her promises. Ulta’s store fleet reached 1,200 locations in 2019. Dillon’s vision included new brands and exclusive items that drive excitement among shoppers. The company added 30 new brands in 2014 alone to reach more than 500. Meanwhile, Ulta doubled down on its high-end segment, rolling out premium and pricey brands like Lancôme, Estee Lauder, and Clinique; making it a critical piece of its growth strategy. And Dillon got e-commerce up to 10% of sales by 2019, from 5% when she took office (Gharib, 2019). Her plans seem to have impressed Wall Street; and Ulta’s market value has tripled since she became CEO. Stock price has risen from $100 in July 2013 to $300 in February 2020.

Because Ulta carries brands at all price points, it has the ability to seize market share from drug store chains like CVS and department stores like Macy's. In the Instagram era, where looking good on camera is a part of life for Generation Z and Millennials, Ulta found a way to capitalize on the selfie craze. Ulta's mobile app has a feature called “Glam Lab” that allows customers to take selfies and apply virtual makeup before they make a purchase. At its 1200 stores, shoppers can also visit a professional skin therapist for "face mapping," and get their eyebrows tweezed, trimmed, and tinted. Most of Ulta's stores are located in suburban strip malls. At 10,000 square feet, they're big enough to house a range of products, from Revlon Inc.'s $8 Almay liquid eyeliner to Estee Lauder Cos.'s $32 lipstick. Each Ulta store carries about 20,000 SKUs. The broad and deep assortment allows Ulta to cater to a wide range of shoppers. The company is also opening urban stores half the size of its typical space.

The Bolingbrook, Illinois-based company favors high-traffic strip center locations to spare its customers browsing a vast indoor mall to find the store, Ulta provides convenience for people with limited time to shop. They can traverse the stores for cosmetics, fragrance, and hair and skin products on 20 minutes or less. Ulta's in-house salons give it a unique advantage. Aside from the convenience of enabling customers to get their hair done and shop for beauty products in the same trip, Ulta adds on more loyal customers. The result has been staggering growth, especially by the sluggish standards of brick-and-mortar retailing. Ulta's sales have tripled since fiscal 2012 (from $2.2 billion to $6.7 billion); and the future looks bold and beautiful.

SEPHORA

The second biggest player with about 18% of the market is Sephora. Owned by luxury holding company Louis Vuitton Moet Hennessy (LVMH), Sephora, which operates in the United States through Sephora USA Inc., is a beauty retailer that sells cosmetics, men's and women's fragrances and other beauty-related products in brick-and-mortar stores across 31 countries and online. Headquartered in Paris, Sephora first opened its doors in the United States in 1998 with a New York City store. To date, Sephora operates more than 2,700 freestanding stores around the world, with about 35.0% of its sales generated in the United States. The company also runs smaller Sephora stores within JC Penney Company Inc.'s and Kohl's Corporation stores. In 2020, Sephora generated $4.4 billion in revenue.

Sephora has expanded its Beauty Insider program over the five years to 2021, which rewards loyal customers with special products and exclusive information. The new program offers a premium level of rewards for customers who spend more than a certain amount annually, ensuring customer loyalty from top spenders. In 2016, the company launched Play!, a subscription-based service through which customers receive a beauty box in the mail every month. The service has since been cancelled as of April 2020, however. The company has announced that they plan to replace the program with an improved subscription-based service.

Over the five years to 2021, Sephora's US industry-specific revenue is anticipated to decrease at an annualized rate of 2.2% to $4.5 billion as e-commerce and international sales continue to make up a larger share of revenue. Overall, the company has achieved growth by offering a distinct in-store experience to its shoppers. At Sephora, customer service and a consistent image are paramount. The company's employees are referred to as "cast members" and the sales floor is the "stage," as workers are expected to provide customers with an entertaining experience. Due to the company's strong focus on customer service, high wage costs slightly eat into profitability, although profit still stands above the industry average. In 2021, the company's profit margin, measured as earnings before interest and taxes, is expected to reach $298.5 million. Sephora's e-commerce sales increased strongly amid the coronavirus pandemic, but industry-relevant revenue is anticipated to decrease as a consumer foot traffic at brick-and-mortar locations declined. Industry-relevant revenue is likely to rebound in 2021, however, and is anticipated to grow by 40.2% as consumers return to shopping in-person.

BATH & BODY WORKS

Bath & Body Works LLC was founded in 1990 in New Albany, OH, and operates under the L Brands Inc. (L Brands)'s umbrella. Founded in 1963, L Brands operates brands including Victoria's Secret and Bath & Body Works. Bath & Body Works offers various personal care products including body washes, lotions and fragrances, which are sold at their branded stores. The brand operates 1,633 stores in the United States, as well as others in Canada and 30 additional countries, adding up to a total of 2,024 stores. In fiscal 2021 (year-end January), Bath & Body Works generated $4.3 billion in total company revenue.

The brand offers high-quality products and emphasizes innovation as part of its business strategy. Product development and a stimulating in-store experience, coupled with the knowledge of a well-trained management team, are central to Bath & Body Works' operations. Bath & Body Works invests significantly in their new concept stores, such as the White Barn design for their home fragrance assortment, which drives sales and attracts customers due to its innovative and compelling design. Between 2017 and 2018, Bath & Body Works focused in the remodeling of its stores in North America and increasing their square footage, while simultaneously expanding its domestic and international store count.

Over the five years to fiscal 2022, Bath & Body Works' industry-specific revenue is projected to increase at an annualized rate of 6.6% to reach $4.1 billion. Furthermore, the Bath & Body Works' industry-relevant profit margin is also anticipated to increase, growing at an annualized rate of 18.7% to reach $1.9 billion in fiscal 2022. Although sales are expected to have suffered amid the coronavirus pandemic in 2020, revenue is expected to recover in in fiscal 2022.

SALLY BEAUTY HOLDINGS

Founded in 1964 and headquartered in Denton, TX, Sally Beauty Holdings Inc. is a specialty retailer and distributor of professional beauty supplies. The company operates under two reportable segments: Sally Beauty Supply and Beauty Systems Group. The company's operations within the Sally Beauty Supply segment apply to the Beauty, Cosmetics and Fragrance Stores industry. This segment sells products for hair, nail and skin care to professional and retail customers. According to the company's most recent annual report, Sally Beauty Supply accounts for 3,644 company-operated retail stores with 2,753 located in the United States. In addition, the company's international stores are spread throughout Canada, Mexico, Chile, the United Kingdom, Ireland, Belgium, France, Germany, the Netherlands and Spain. In fiscal 2020 (latest data available; year-end September), Sally Beauty Holdings employed 30,000 people and reported $1.7 billion in total company revenue.

Sally Beauty Supply's mission is to empower their customers by offering in-store knowledgeable professionals and strategic product assortment. The company flourishes from partnering with specific brands and influencers and providing salon-quality products at attractive prices. The company invests in their compelling shopping environment to help drive customer traffic to their stores and increase their sales. Furthermore, the company always keeps up with the latest fashion and industry trends to cater to changing customer preferences and demand. In 2021, the company's profit margin, measured as earnings before interest and taxes, is expected to comprise 15.9% of overall revenue. Although revenue fell in 2020 as a result of the coronavirus pandemic, the company is expected to recover in 2021 as consumers spending increases.

WINNERS AND LOSERS

The department store was the typical go-to place for cosmetics a decade or so ago. However, the challenge in the cosmetic department in department stores has been twofold. First, traffic continued to decline due to the competition in the mall from Amazon. And second, the cost of doing business for a cosmetic brand continued to rise, as beauty advisor salaries and overheads continue to go up. Because of the department stores' challenges, a new face in cosmetic retail evolved: the specialty open-sell cosmetic store. The most famous of these are Ulta and Sephora. The two beauty retailers were not successful, initially, because the big brands were still committed to the department stores and feared that they would be dropped if they expanded outside the traditional store channel. Over time, however, it became clear that Ulta and Sephora are the go-to retailer for any new prestige brand because its traffic amongst the younger female population far exceeds that of department stores. Ulta has completely discredited the old notion that you were either prestige or mass. One of Ulta's advantages is that 90 percent of its stores are located in outdoor shopping centers, rather than enclosed malls, whose department-store anchors are struggling with slow traffic and competition from Amazon. Ulta's success comes as U.S retailers are reeling from a disastrous decade. Some of the industry's biggest names, including Sears and Barney’s have filed for bankruptcy. Others like Macy's and J.C. Penny are experiencing stagnant revenues and declining profits and shutting weak locations (Warfield, 2019). Table 5 shows how Ulta has had a thriving 2019, while major department stores struggled. Ulta’s market valuation ($20.7 billion) was almost equivalent to the major 4 department stores combined ($21 billion).

Table 4
Major Department Stores Vs. Ulta Beauty (2020)

	Revenues ($Million)	Revenue % Change	Profits ($Million)	Profit % Change	Assets ($Million)	Valuation ($Million)	Employees
Ulta Beauty	$6,716	14.3%	$658.6	18.6%	$3,191	$20,683	30,000
Macy’s	$25,739	3.6%	$1,108	-28.4%	$19,194	$7,388	130,000
Kohl’s	$20,229	5.9%	$801	-6.8%	$12,469	$11,220	81,500
J.C. Penny	$12,019	-3.9%	$-255	-	$7,721	$471	95,000
Dillard’s	$6,503	1.3%	$170.3	-23.1%	$3,431	$1,897	31,000

Source: Fortune 500 (2020)

There are reasons why Ulta hasn’t succumbed to the Amazon Effect. Like off-price stores, beauty retailers frequently get a call-out for being resistant to Amazon's offensive tactics in today’s evolving retail world. The unique in-store experience, the test-and-trial nature of beauty products, and vigorous loyalty programs are the major factors behind this success. These retail tactics appeal greatly to millennials, who tend to exhibit little brand loyalty (Eldor, 2017). By visiting a Sephora or Ulta, they can tinker with various options, without having to visit separate stores or counters. They also enjoy putting the product on with no or minimal human interaction. The "treasure hunt" atmosphere created by these stores allows young beauty shoppers to have fun in the process. Most of them have watched celebrities and bloggers apply various make-up styles or researched reviews of different products online, so they feel confident enough to search and try the cosmetics on their own. Consequently, Sephora is looking at opening an additional 100 stores in 2020, and Ulta is doing the same (Valinsky, 2020). The future looks bright for the specialty beauty stores. We cannot say the same about department stores. The novel Corona pandemic will have implications on the retail sector, particularly for department store chains which have little margin for financial downturns. The specialty beauty industry, nevertheless, is anticipated to recover partially from the adverse effects of the COVID-19 pandemic, with industry revenue expected to expand 22.5% in 2021 after falling 18.1% in 2020.

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