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# **Assessment of Oral Presentations in an Undergraduate Accounting Program: An Application of Videotapes, Role Plays and Student Involvement**

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## **ABSTRACT**

The subject School of Accountancy assesses oral presentations at the undergraduate (Bachelor of Business Administration in Accounting) level to accomplish program improvement and accreditation maintenance. Historically, accounting students were assessed on their oral presentation skills by giving a 3-4 minute presentation of a completed research paper and used presentation software. Accounting faculty members assessed the presentation using a six-factor four-level rubric.

This work was motivated by feedback received from the School's Accounting Advisory Board; the members were dissatisfied with new accounting staff hires' inability to communicate with their clients face-to-face. While they appreciated the favorable results achieved in the oral presentation assessments, the members questioned if the School was measuring the right approach to presentations. Would it be possible to assess one-on-one communication of technical material?

The authors present a pilot test created to investigate the use of one-on-one roleplays using undergraduate tax and advanced marketing sales students. Undergraduate tax students roleplayed an individual tax return prepared as a class project to the advanced sales students. The presentations were video taped. Graduate tax students assessed the videotapes and reported results to the authors. Results were again favorable. In addition, results suggest that using students who are naive to each others' situation gives a more realistic feel to the role-play presentations.

## **ABOUT THE AUTHORS**

### **Leslie B. Fletcher, Ph.D., CPA (inactive)**

Dr. Fletcher received her B.A. in sociology and psychology from Duke University and her Ph.D. in business with a major in accounting and minor in economics from Louisiana State University. She holds a CPA certificate (inactive) from the state of Louisiana. Dr. Fletcher is Professor of Accounting at Georgia Southern University's School of Accountancy in the College of Business Administration, where she primarily teaches management accounting classes for students who are not accounting majors and international accounting for students who are accounting majors. Prior to joining academia, Dr. Fletcher was the financial manager of a not-for-profit organization. She has presented numerous continuing professional education sessions throughout the southeast.

### **Linda G. Mullen, Ph.D., Director of the Center for Sales Excellence**

Dr. Mullen received her Ph.D. in business with a major in marketing from Southern Illinois University, Carbondale. She is an Associate Professor of Marketing at Georgia Southern University. Her teaching is in the areas of general marketing, sales, advanced sales and sales management. Her research has been published in Marketing Education Review, Journal of Marketing Education, The CPA Journal, Journal of Forensic Studies in Accounting and Business, and Journal of International Case Studies.

### **Gloria Stuart, MAcc**

Mrs. Stuart received her BBA and MAcc from Georgia Southern University. She is a Lecturer at Georgia Southern University's School of Accountancy in the College of Business Administration. Mrs. Stuart teaches income tax and principles of accounting. Prior to joining academia, she worked in public accounting. Her work was primarily in the area of taxation including individuals, partnerships, corporations, and estates.