# Guam Professional Development Conference

# Higher Education in the Cloud



"Trends, Tools, and Techniques in Today's Financial Environment"

William A. Morehead, PhD, CGFM, CPA

September 17 to 19, 2014

Hotel Nikko Guam Speakers retain the copyright for all of the following materials. Any replication without written consent is unlawful. Comments and opinions expressed by the speaker do not reflect the positions, opinions or believes of the AGA and should not be construed or interpreted as such. The materials contained in this presentation should not be considered to be in the public domain. Speeches and presentation materials here are proprietary works copyright by the individual or entity who presented the materials at the conference. All rights are reserved. The authorized use of materials on this page is limited personal reference by authorized users of the conference materials. Reproduction, redistribution, reuse, reposting or resale by any party in any form, format or media, without the express permission is strictly prohibited.



#### HIGHER EDUCATION IN THE CLOUD

#### **Presented By:**

William A. Morehead, PhD, CGFM, CPA, Associate Professor of Accountancy, Mississippi College and AGA Past National President

#### **Contributors:**

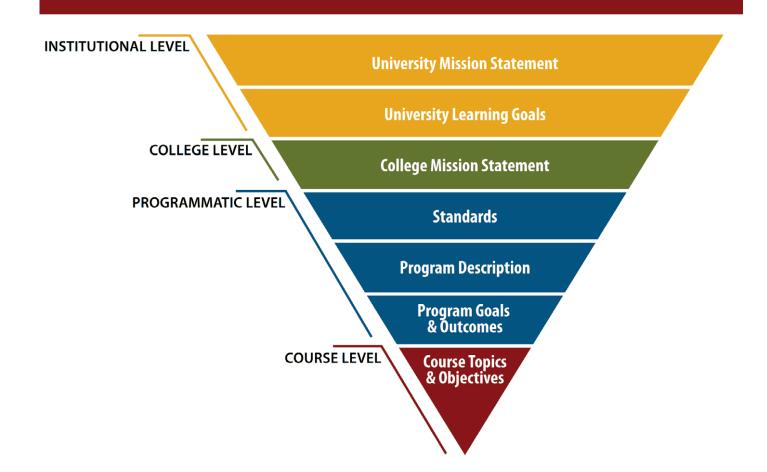
Mark Higgins, PhD, CPA, Dean and Alfred J. Verrecchia Hasbro Leadership Chair in Business, University of Rhode Island

Andrew Lewis, CGFM, CPA, CIPP/G, Partner, KPMG, LLP

## Forms of Teaching

- Face to Face (F2F) Traditional Classroom
- Blended/Hybrid Part of the class is face to face part is online
- Online Class never meets face to face

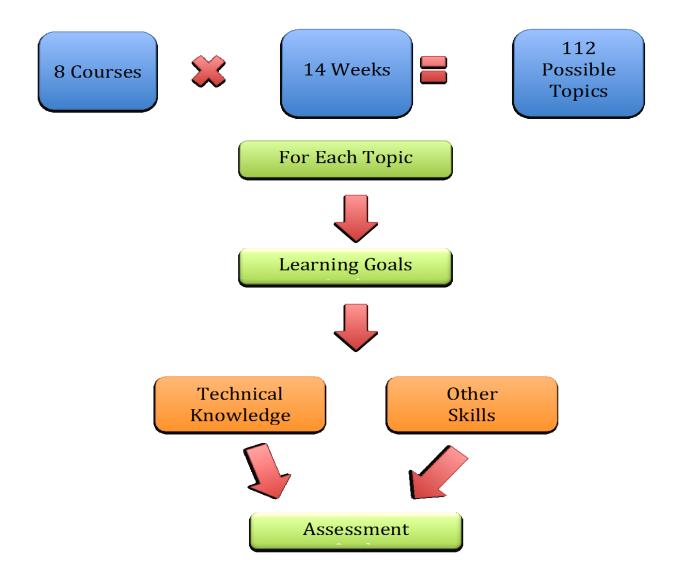
#### **Learning Assessment Alignment Model**



### **Competency Based Learning**

- Requires that an institution define and measure knowledge and skills.
- Knowledge is disciplined based
- Skills tended to include oral and written communication, teamwork, critical thinking

### **Model For Competency Based Major**

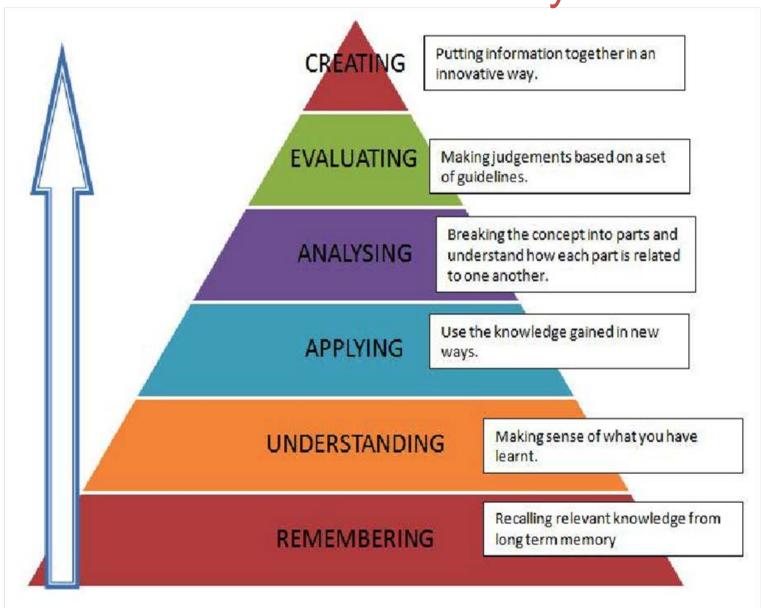




#### What Is a Flipped Classroom?

- Students read material, watch video to help explain the concept, work problems, take quiz
- Then students attend class, faculty lecturer on material not mastered, work in groups to further master material, work on group assignments, faculty assist those struggling (sort of a "super lab")
- Ultimately could move to face to face competency based model

#### **Blooms Taxonomy**



# Will MOOC Technology Break the Education Cartel?





#### **MOOC** vs Classroom



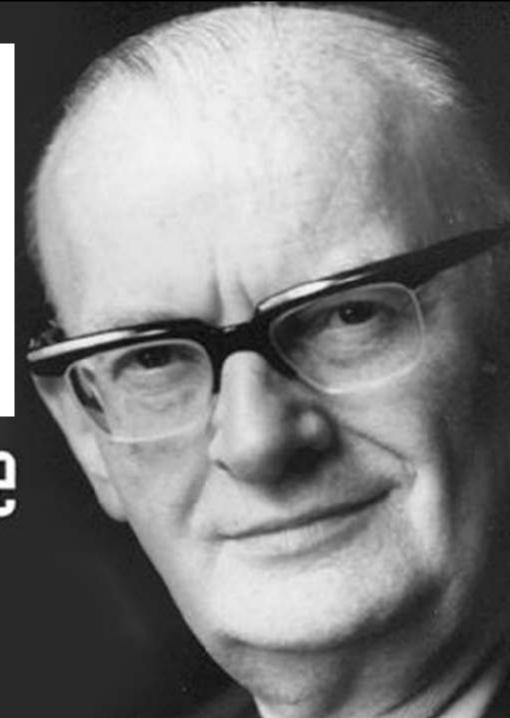
In 2012, Professor Andrew Ng at Stanford offered an online course. Students were expected to submit homework, meet deadlines, and were awarded a "Statement of Accomplishment" only if they met our high grading bar. His class had over 100,000 enrolled students. To put this number in context, in order to reach an audience of this size, he would have had to teach his normal Stanford class (enrollment of 400) for 250 years.

### The Future

- Where is Polaroid? -- 2001
- Where is Borders? -- 2011
- Is Higher Education Next? -- 20??
  The Answer is in This Question
- What Your Institution's Value Proposition

"A teacher that can be replaced by a machine, should be."

Arthur C. Clarke



## Reminder: Classroom Styles

- F2F (Face to Face)
- Hybrid
- Online

#### Tools of the Trade...

- Textbook publishers
- System software (Blackboard, Moodle)
- "chatting" asynchronous, synchronous
- Copyright and Fair Use
- YouTube's
- Script & Voice recorders (recording studio)

# Copyright & Fair Use

- U.S. Copyright Act, 17 U.S.C. §§ 101 810
- § 106...The owner of a copyright has the exclusive right to reproduce, distribute, perform, display, license, and to prepare derivative works based on the copyrighted work. Exclusive rights are limited by "fair use" doctrine.
- § 107...Fair use of a copyrighted work for purposes such as criticism, comment, news reporting, teaching, scholarship, or research is not copyright infringement.

### Preparation & Execution...

- Time...LOTS of time!
- Videos, quizzes, exams.
- Cheating
- Windows of opportunity, time limits, algorhythmically changing problems
- Student uploads of assignments
- Keeping in touch

# Live Demonstration... Advanced Accounting I

 http://connect.mcgrawhill.com/connectweb/static\_pages/index/in dex.html

#### Lessons Learned...

- Teach learning...not regurgitation
- Be flexible (various needs of students, schedules, ADA, challenges, etc.)
- Be prepared for power failures
- Create milestones (for those w/ lack of discipline)
- Be prepared for cheaters
- Use variety of resources/media

# Copyright & Fair Use Links:

- http://www.copyright.gov/
- http://fairuse.stanford.edu/index.html
- http://dpi.wi.gov/lbstat/copyres.html
- http://copyright.columbia.edu/copyright/copy right-in-general/
- http://www.copyright.com/services/copyright oncampus.index.html

# Copyright & Fair Use Links:

- http://www.youtube.com/watch?v=I6pyzrzqf
   mY&feature=player\_embedded
- https://docs.google.com/a/mc.edu/open?id=o BoO1Ro6z8dfzQkZSM2dDOEUyTmM
- https://docs.google.com/a/mc.edu/open?id=o BoO1Ro6z8dfzR2tWazQ2QnlYY3M

## **Employer Considerations**

Employer perspectives of online programs are changing:

	2006	2010
Percent of executives who said online programs	50	83
were equal to traditional programs		

- But, when presented with three hypothetical candidates (traditional, hybrid, and online degree program):
  - 96 percent of 269 surveys chose a traditional degree for management or entry-level positions in accounting, business, engineering, and information technology.
  - 75 percent would prefer a traditional over a hybrid program.
  - 72 percent answered "yes" to the question of whether the type of degree makes a difference in the decision to select a candidate.

# **Employer Considerations**

- Studies have shown that the primary employer concerns for online or hybrid degree recipients are:
  - Accreditation
  - Perceived interaction among peers and professor
  - Quality (rigor)
  - Skills
  - Work experience

# **Employer Considerations**

- Hiring organizations should consider:
  - Establishing objective criteria for acceptance of online degree programs in hiring strategies
  - Inventorying the candidate's unique skills that are gained in online vs. traditional degree programs
  - Surveying whether computer-based learning is a part of the position (e.g., through online professional CPE programs) and should be included in the job description or candidate evaluation criteria
  - Working with university career centers to understand and plan for transitions in the academic programs towards online and hybrid education programs

# AGA's Higher Education Government Accounting Curriculum Task Force

- In 2011, AGA formed a Higher Education Government Accounting Curriculum Task Force.
- The Task Force includes adjunct and full-time professors and AGA members.
- The Task Force is working to:
  - Build stronger connections between our AGA members and the academic community
  - Expanding the discussions of government accountability in higher education institutions (traditional, hybrid, and online)
  - Facilitating faculty networking opportunities within the AGA
  - Make our AGA members aware of trends in educational programs, and the impact on the future workforce

### Thank you to our platinum sponsors





Deloitte.



