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EXPERIENTIAL LEARNING: CONSTRAINING STUDENTS WITH TIME BUDGETS

Carol M. Bruton, University of San Diego
Michael P. Bradley, Augusta College

ABSTRACT

This paper discusses using experiential learning to teach students time management at work. Frequently our students accept positions in environments where they are assigned tasks that require more time than allowed to complete. This situation frequently arises in consulting firms. A consultant is frequently constrained to charge only the time allotted by the budget when the budgeted time is inadequate. At times, consultants do not have the liberty of spending more time on a project, regardless of the budget, because of the constraint of when the product must be delivered to the client. In the academic setting we do little to teach students how to approach tasks with time pressure.

In this paper we suggest assigning in class projects that may not be comfortably completed in the time allotted. These assignments are used as teaching tools to increase the student's effectiveness in dealing with time constraints. With each successive assignment we notice that the students ability to complete a quality assignment with time pressure improves.

We suggest that students should use the amount of comfort or anxiety that they experience in the simulated time pressure situations as a guide in their job search. If they are uncomfortable with time pressure situations they should emphasize positions where time pressure is minimal. If they enjoy the stress they should emphasize time pressure environments such as consulting.

INTRODUCTION

This paper discusses using experiential learning to teach time management at work. Frequently our students accept positions in environments where they are assigned tasks that require more time than allowed to complete. The employee must decide where and how to allocate their time to have the best possible output. This situation frequently arises in consulting firms. A consultant is frequently constrained to charge only the time allotted by the budget when the budgeted time is inadequate. At times, consultants do not have the liberty of spending more time on a project, regardless of the budget, because of the constraint of when the product must be delivered to the client. The consultant has to produce the product in the allotted time or risk losing the client to a competitor.

In the academic setting we do little to simulate assignments with time pressure, and to teach students how to approach tasks with time pressure. Indirectly, time pressure is simulated taking examinations. The students begin an examination with the idea that they may not have adequate time to complete it. The students then attempt to learn how to allocate their time according to point values and to receive the most partial credit. Indirectly, time pressure is also simulated while studying. Frequently, the students have to turn in an assignment after spending less time than they desired on the project. Also, the students have to sit for an examination prior to spending a sufficient amount of time to feel ready. However, we rarely attempt to teach students how to approach and complete a task with less than the optimal time.

Our approach to using experiential learning to teach time management is to assign an unstructured project that forces the student to determine the scope of what can be accomplished in a given time period.

EXPERIENCING A TIME CONSTRAINT

An instructor does not need to develop a new assignment for this task. It is possible to adapt assignments that have been previously used. In the past the assignment may have been an out of class assignment; you simply need to adapt it so it may be completed in a classroom or laboratory setting.

For a more effective learning experience for the students, it is best to assign an initial time pressure assignment without any coaching or instructions from the instructor on dealing with time constraints on projects. The first assignment is given with the student's knowledge that there may be a problem finishing the project in the time available. However, we do not give any instruction on how to approach an assignment with time constraints. We simply provide them the assignment and the instructions and observe their behavior. Afterwards, we ask them to react to the assignment, and their own attitude and anxiety about the experience. We then discuss how assignments with time pressure are frequently incurred by employees and that they may encounter this situation in their job. We discuss strategies on time allocation and explain how they need to determine the most important aspects of the assignment and complete those first. We also discuss the importance of both the analysis *and* the write up of the analysis. Frequently, with time pressure the work may get done, but the report is lacking. From a client retention point of view the report is the most important aspect. This is what the client sees and how they judge the quality of your work.

After the above guidance on dealing with time pressure we provide a second assignment. After the second assignment we have them again react to their own attitude and anxiety about the experience and determine if they felt more comfortable and in control with the second experience. We have found that with each subsequent experience the students feel better about dealing with time pressure, however the level of the comfort varies among the students. We suggest to the students that the amount of comfort and anxiety they experience in this situation should be used as a guide in their job search. If they are uncomfortable with time pressure situations they should emphasize positions where time pressure is minimal. If they enjoy the stress they should emphasize consulting environments.

We apply this time constraint concept in two required accounting courses: auditing and accounting information systems. Auditing is the last class a student takes in the accounting major before graduation. The auditing course is particularly suited for this assignment because many accounting majors accept positions with public accounting firms such as the Big Six¹ where time budgets and pressure are always an issue [Kelley and Margheim, 1990; Margheim and Kelley, 1992]. It is logical that auditing students should be provided with an experiential learning assignment to simulate a time pressure position in public accounting.

Accounting information systems is a prerequisite for the auditing course. It is taught by putting the students in the role of consultants who must automate the accounting system of a retail client. As future potential consultants in the accounting profession the students experience the pressure of working on the client's time schedule. They will need this experience to be competitive and successful in the business world.

1. The Big Six include the CPA firms: Arthur Andersen, Coopers & Lybrand, Deloitte & Touche, Ernst & Young, KPMG Peat Marwick, and Price Waterhouse.

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to be completed in the classroom. This same time constraint could also be accomplished by using a laboratory setting.

The time constraint assignments are distinguished from traditional assignments by the way they force the students to approach the completion of the assignment and the manner in which the assignment is graded or evaluated.

Traditional Assignments

Traditional assignments typically have the following characteristics. (1) The student works from the beginning of the assignment to the end without considering what the end product will be until the assignment is over. The assignment is a group of individual parts that are not seen as combining into a whole, completed finished product. The whole is the sum of the parts rather than a finished product that is the result or objective of the assignment. (2) The assignment specifies item by item, step by step what to do to get to the final result. (3) After completing each step (part, problem, etc.) the student is finished and does not have to think how it goes together. (4) If the allotted time expires, the student stops and receives credit for what is done. There is not the same degree of pressure because each part (problem) is graded separately, partial credit is given.

Time Constraint Assignment

With time constrained assignments: (1) Students must start by considering what the end product is going to look like. The final report is what the client will see. They will have to concentrate on the overall objective of the assignment and not on the individual steps given to them. (2) Students must develop the structure for the final product before they begin the assignment. They must organize their efforts into a framework to accomplish an objective and then schedule the activities required within that overall framework. (3) Students will be forced to work backward from the result to the process. This forces planning and prioritizing of their activities. They see the "big picture" the end product, and they are forced by the restricted time to work on significant problem areas based on priorities of importance rather than treating each activity as equally important. (4) Students lose the crutch of partial credit. This produces a higher quality of work as they realize that "effort", defined as time spent on the assignment, does not count. Only the finished product presented to the client is graded on its own merit and not on the process of producing the product.

THE EXPERIENTIAL ASSIGNMENTS

We tell the students that they are with a CPA firm that has the client, The Bakery Connection located in Portland, Oregon. The Bakery Connection is thinking about expansion. A potential mode of expansion is for The Bakery Connection to purchase Tastee Bakery, a Bakery in Denver, Colorado. Tastee Bakery has given The Bakery Connection their financial information and information about its operations. The Bakery Connection has been considering this acquisition for approximately one month but has not informed us, their accountants. Because of an unexpected second offer on Tastee Bakery, the Bakery Connection has to decide by tomorrow at noon whether or not to make the acquisition. It is 3:30 PM and The Bakery Connection telephones you asking if they may FAX you the information that they have, and subsequently provide them a report with any input that will aid them in their decision. They have scheduled a meeting at 5:00 PM to discuss your report. It is imperative that you deliver the best possible product to The Bakery Connection by 5:00 PM to help solidify your relations with The Bakery Connection. You are well aware what a good client they are and that your competitors are marketing them for their work.

We supply the students with the financial data and other information on Tastee Bakery and ask them to prepare a report. We give the students very little guidance on what the report should contain. In this way, a real world experience is simulated. It is up to the students to decide what is important and what to discuss. When this assignment is used in an accounting course the students generally allocate most of their time analyzing Tastee Bakery's financial statements and do not think of other factors to consider in the acquisition. The students do not address the ramifications of owning and expanding a business in another city. The students also tend to ignore the future market potential (growth) or the existing competition in the new city. The students do not consider The Bakery Connection's specific long-range plans for growth and how the acquisition of Tastee Bakery contributes to this plan. They do not address if The Bakery Connection has the resources and talents to manage two operations. They do not address the synergies, if any, that will actually exist in owning two bakeries. They do not address the other ways The Bakery Connection could expand such as more retail outlets.

The students do not allow sufficient time to write and review their report. Their analysis is usually better than the report would suggest. In the real world the actual report is more important than the analysis. The students do not realize that the quality of the report is how The Bakery Connection will judge the quality of the work, regardless of the actual work performed. You may perform a very thorough analysis, but without the appropriate communication, you will not receive the "credit".

The students are allowed the class period to perform the task. We have one hour and one and one half-hour class periods and the task may be performed in either situation. An interesting variation on the assignment is to inform the students a couple weeks in advance of the assignment, that they will have to be making an acquisition decision in a time pressure setting for a bakery in a future class period. Most of the students do little to prepare for the project. This simulates the situation in the real world when you know that a task will be coming up but you do not know exactly when, however you still can be thinking about some of the details.

In the accounting systems course, the students are given an assignment to convert a manual accounting system to a computerized system for a retail furniture store. The students use a software package that requires them to develop a chart of accounts and make many decisions about the actual running of the system. This is a traditional assignment that allows the students to spend as much time as they can on the project and the grade is determined by grading each step or part individually so that partial credit for the project is earned and summed for a final overall grade. The process of developing and operating the system is graded not just the final product.

The time constraint assignment consists of the students in the computer lab creating the documentation for the users of the system. The documentation is not a description of key strokes to produce a report or enter data, but rather an explanation of how the system should be used by the client.

This assignment presents the students with the choice of how to organize the documentation, what level of detail to include, what should be assumed that the user will already know, and what is covered in the software manual adequately and will not be required in the report.

The students are given several lab periods to complete the documentation. The software is only on the computers in the lab and can be monitored as to time used so that control over the actual time spent on the project is readily available.

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Only the final report submitted is graded based on content, organization, and justification of their choices for inclusion in the report. No partial credit for incomplete documentation is allowed so the report must be finished to be eligible for a grade.

Grading

The report is graded on content, organization, and justification of the content. The content is a reflection of the decisions made early in the assignment on which areas are the most important. The time constraint will not permit all aspects of the assignment to be addressed.

The organization of the report is an expression of the structure that the student was able to develop from this unstructured assignment. It is both an indication of the priorities that the student made in deciding what were the most critical areas to cover and how these areas relate to each other.

The justification in the report of its content is an indication of what was done to support the conclusions. However, actual detailed analyses are not seen so the justification relies on the output of the analysis not on the process of creating the analysis.

Each of these areas require the students to focus on a completed product which is the objective of the experiential exercise. Students learn that the product will be graded on the final output, not on the process of creating the output so that they must budget their time and effort to accomplish one goal - to complete the assignment.

EVALUATION OF THE ASSIGNMENT

The assignments are an experiential exercise, but like any experiential exercise they do have limitations. In the real world the students may have better working environments with more resources at their immediate disposal. As an employee you generally have a work environment that is permanent, unlike students in a classroom where there is little access to information and technology. For a student, any project that is worked on in class must be set up and taken down before and after class. This is in contrast to the real world where typically employees have permanent workstations. However, in public accounting, the auditors are working at temporary locations in client's offices such as conference rooms or lunchrooms where typically they take down their work environment at the end of each day. Consultants are working at the client location and must start and stop their work as necessitated by the client's schedule.

These constraints may be discussed with the students, explaining how the assignments may be easier in an office environment.

CONVERTING TO A GROUP ASSIGNMENT

The assignments may be easily modified to allow for teaching time constraints while working in a group. Simply make the projects a group project. We have done this in our classroom and found it to be a very effective learning environment for the students. It helps them to experience what they may encounter on the job and perhaps approach it more successfully in the future. After all, many assignments on the job are performed with teams.

SUMMARY

This paper discusses using experiential learning to teach students time management. Frequently our students accept positions in environments where they are assigned tasks that require more time than allowed to complete. This situation frequently arises in consulting firms. A consultant is frequently constrained to charge only the time allotted by the budget when the budgeted time is

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