

## EDUCATION RESEARCH

*Jack E. Kiger, Editor*

# Teaching Behavioral Aspects of Performance Evaluation: An Experiential Approach

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**ABSTRACT:** Based on a careful examination of the traditional approach to teaching behavioral aspects of performance evaluation, this paper concludes that there are some serious instructional gaps in teaching the topic. The paper argues that new pedagogical approaches based on student-generated experiences are effective in teaching behavioral aspects of accounting. Two experiential exercises developed by the author are also presented and discussed in the paper. Finally, the paper recommends development and wider adoption of experiential exercises in teaching behavioral aspects of accounting.

THE American Accounting Association Committees on the Behavioral Science Content of the Accounting Curriculum [1971] and the Relationship of Behavioral Science and Accounting [1974] have stressed the importance of integrating the behavioral sciences into accounting curricula. The 1974 committee felt that the traditional pedagogical approaches were inappropriate in teaching behavioral aspects of accounting, and recommended the use of experiential learning techniques such as laboratory training and simulation [pp. 137-138].

Experiential learning focuses on the creation of concrete experiences in the classroom to heighten students' awareness of themselves, as well as the specifics of the subject matter. This approach has evolved from an experimental stage in the 1950s and 1960s in

personal growth centers, such as National Training Laboratories and the Esalen Institute, to being common practice in teaching the behavioral sciences [Walter and Marks, 1981]. The experiential learning model was later developed by Kolb [1974] to describe how experience is translated into concepts which in turn are used as guides in the choice of new experiences. Its principles and techniques are backed by modern theories of effective learning [Knowles, 1970, 1975].

The paper describes two experiential

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learning exercises which have been used successfully in MBA classes during the past two years. Both exercises deal with the topic of performance evaluation and provide the basis to generate sufficient classroom experience from which many behavioral concepts influencing performance evaluation could be inferred. The experiential approach seems to facilitate a higher level of student involvement, generate lively class discussion, and enhance the understanding of some difficult behavioral concepts. Further, the exercises use experiential data generated in the classroom to test the validity of hypotheses based on such behavioral concepts. Students tend to remember experiential exercises for a longer period of time, since it is far easier to remember an experience than a part of a lecture or some pages from a textbook [AAA, 1974]. As Coleman [1976, p. 58] points out, experiential learning is less easily forgotten because "the associations that embed it in memory are with concrete actions and events to which affect was attached, and are not merely associations with abstract symbols or general principles expressed in abstract symbols."

The next section of the paper identifies some instructional gaps in teaching performance evaluation. Some innovative pedagogical approaches developed during the past decade are presented in the following section. The two experiential learning exercises are then described and discussed.

#### SOME INSTRUCTIONAL GAPS IN TEACHING BEHAVIORAL ASPECTS OF PERFORMANCE EVALUATION

Traditionally, behavioral aspects of performance evaluation have been taught in accounting courses using assigned readings and lectures. This approach has several shortcomings.

First, there is a misfit between the topic and the pedagogy. Castellano and Roehm [1977, p. 211] have pointed out that "the dynamic flavor of behavioral science as applied to accounting topics is quickly lost amidst a lecture, article-discussion format." The traditional approach has been found ineffective in teaching behavioral aspects of accounting:

Some of the mediocrity of the existing behavioral science instruction in accounting stems from the sterility of the teaching methods; behavior is talked about rather than observed, felt, or experienced [AAA Committee Report, 1974, p. 138].

Second, although accounting instructors are aware of the importance given to performance evaluation by managers, textbooks do not pay sufficient attention to the topic. For example, Garrison [1976], a popular introductory managerial accounting textbook, devotes less than one page to discussing behavioral issues in a 21-page chapter on profit planning. Some accounting instructors may find this acceptable because they consider performance evaluation to be a behavioral topic to be taught in behavioral science courses. Such instructors apparently do not agree with the AAA committees' recommendations [1971, 1974] which stress the need for integrating behavioral sciences into accounting curricula. Unless such integration takes place, we have to use existing texts even though much of the information contained in them bears no relation to current accounting thought or practice [Copeland, 1969; and Most, 1974].

Third, the research and pedagogical approaches used in accounting and the behavioral sciences have evolved in very different directions. Although some topics such as performance evaluation

are considered important in both disciplines, there is hardly any collaborative effort across the disciplines. Both of the AAA Committees [1971, 1974] have stressed the importance of integrating the existing knowledge in behavioral sciences into accounting curricula. However, despite some attempts<sup>1</sup> to bridge the gulf separating the two disciplines, the gap appears to be widening [AAA, 1974].

Finally, there is a widening gap between the state-of-the-art research in behavioral aspects of accounting and accounting curricula. Hirst [1981] has attempted to integrate various accounting studies dealing with performance evaluation. The richness of the conceptual and empirical content of accounting research brought out in Hirst's paper is not found either in management accounting textbooks or accounting courses using traditional pedagogical approaches.

Hence, there is reason to believe that there are some serious instructional gaps in teaching behavioral issues in accounting topics such as performance evaluation. The problem is likely to be more serious in the case of students who lack relevant experience, particularly from the business world [Grossman and Strawser, 1978]. Some recently developed pedagogical approaches seem to overcome the above deficiencies. These are described in the following section.

#### SOME INNOVATIVE PEDAGOGICAL APPROACHES IN ACCOUNTING

Fremgen, in his foreword to an AAA book by Gross and Gross [1980, p. vii], commented on the relative absence of innovative pedagogical approaches in accounting:

The innovative instructional methods reported in this study were found in a wide variety of disciplines. All of them

could be applied to accounting. Yet, the reader will find little mention of accounting in these pages. That may reflect a paucity of teaching innovations in our discipline or, at least, a lack of documentation of what has been done.

Despite strong recommendations from the AAA Committee on the Behavioral Science Content of the Accounting Curriculum [1971], only four articles on new approaches to teaching behavioral aspects of accounting [Virgil, Nord and Schoen, 1973; Castellano and Roehm, 1977; Grossman and Strawser, 1978; and Uecker, 1981] have appeared in *THE ACCOUNTING REVIEW* during the period 1971-82. All four articles reported that their experience in using non-traditional pedagogical approaches based on learning from special classroom situations provided sufficient evidence to convince them that their respective approach was superior to the traditional method.<sup>2</sup> Virgil, Nord and Schoen [1973] used a role-play format to teach a case on transfer pricing. Castellano and Roehm [1977] designed a field-based team project to help students in exploring some topics in behavioral aspects of accounting. Grossman and Strawser [1978] attempted to use the classroom as an illustrative example of one type of organization, and raised questions in several behaviorally relevant areas such as role of the instructor and evaluation of students. Uecker's [1981, p. 367]

<sup>1</sup> Such attempts include publications such as *Accounting, Organizations and Society* and AAA sections in Management Accounting, and Accounting, Behavior and Organizations. These efforts are mostly directed toward bridging gaps in research, though integrating behavioral concepts into accounting curricula is occasionally discussed in these journals and regional meetings.

<sup>2</sup> The traditional method as used here refers to a pedagogical approach that emphasizes assigned readings and lectures. The traditional method also assumes that concepts should be understood before learning applications.

approach involved a behavioral decision simulation "to experience the process of choosing among alternative information systems for a decision maker." The simulation allows a student to compare his/her performance with optimal performance.

Although these four approaches appear to be quite different, each of them exposed a student to one or more situations, so that the student could experience directly some of the behavioral implications. Unlike the traditional pedagogical approach which emphasizes learning the concepts and their applications first, these approaches started with student-generated experiences which were subsequently used as evidence to facilitate an understanding of the behavioral concepts involved. Students with negligible experience in business were not placed at a disadvantage when these approaches were used, since all students were exposed to the same situation. However, students interpret and draw conclusions from the situation in different ways, depending upon their backgrounds and what they felt or experienced during the exercises. The two exercises described in the next section are also experience-based and have been designed to teach behavioral issues in performance evaluation by first generating some concrete experience in the classroom and subsequently using the experience to infer relevant behavioral concepts and theoretical frameworks through further discussions and lectures.

#### TWO EXPERIENTIAL LEARNING EXERCISES

Both exercises have been designed to create relevant experiences which could be used subsequently in understanding several underlying behavioral issues. The first exercise (described in Appendix A) focuses on the subordinate's perception of his/her performance. Each student

participates in the exercise so that the learning is based on one's own experience. The second exercise (presented in Appendix B) uses a role-play format to learn about the impact of superior-subordinate relationships on the performance evaluation process. Two student volunteers play the roles of a superior and a subordinate, respectively, while the remaining students observe and reflect on the role-play experience. The nature and extent of impact of the role-play on the observers could vary considerably. The instructor plays an important role after the exercise by facilitating a discussion of the experience in which the entire class participates. Several important behavioral concepts emerge during such a discussion.

Both exercises assume no prior knowledge of either behavioral concepts or performance evaluation practices in the industry. The two exercises could therefore be used either at a graduate or undergraduate level. At the undergraduate level, the instructor may have to provide more guidance during the class discussion. Depending upon the availability of time, one or both of these exercises could be used in a management accounting course.

#### CLASSROOM EXPERIENCE

The exercises were used in a graduate elective course called 'Management Control Systems' in two successive years. The exercises were used in the tenth and twelfth sessions of the 14-session course. By that time the class discussions had developed to a level where frankness and openness were acceptable. The assigned readings for the two sessions did not include any situation which appeared similar to the experiential exercises. This precaution was taken to ensure that students' experience during the exercise was not diluted by their readings. The

assignments for the two sessions were as follows:

### *Session 10*

- Read: (a) Chapter 10 (Budget Preparation) and Chapter 16 (Nonprofit Organizations) from Anthony and Dearden, *Management Control Systems*.  
 (b) Herzlinger, "Can We Control Health Care Costs?"  
 (c) Hofstede, "Management Control of Public and Not-For-Profit Activities"

Case: Hyatt Hill Health Center (in Anthony and Dearden, *Management Control Systems*)

Experiential Exercise: Self-evaluation exercise

### *Session 12*

- Read: (a) Chapter 12 (The Budget in the Control Process) and Chapter 13 (Executive Incentive Compensation Plan), from Anthony and Dearden, *Management Control Systems*.  
 (b) McGregor, "An Uneasy Look at Performance Appraisal"  
 (c) Herzberg, "One More Time: How Do You Motivate Your Employees?"

- Cases: (1) Bondsville Manufacturing Company (in Anthony and Dearden, *Management Control Systems*)  
 (2) Cummins Engine Company

Experiential Exercise: Performance Evaluation, A Role-Play Exercise

Some instructors prefer to schedule experiential exercises during the second half of a three-hour class meeting with

the hope that the dynamic nature of the experiential exercise will revive the energy level in the classroom. However, the experiential exercises in the above course were scheduled to be held at the beginning of the class, since some of the key concepts to be inferred from the experiential exercise were crucial in understanding and discussing the cases assigned for the class. For example, the Hyatt Hill Health Center (HHHC) case highlights the important role played by physicians in influencing the cost of patient care, as well as the need for self- or peer-control rather than organizational controls in evolving a balance between cost and quality of care. HHHC was established on an experimental basis to provide community-centered preventive health care to all residents in the community served by it. It relied mostly on external funding, and financial self-sufficiency and reduction of costs were important objectives. Costs could be measured and quantified with relative ease while quality of care was more subjective and non-quantitative in nature. The self-evaluation exercise was particularly relevant, since it dealt with both self-evaluation and the advantages of using quantitative and qualitative measures of performance.

The performance evaluation role-play exercise was similarly quite relevant in discussing the superior-subordinate relationship cases assigned for the twelfth session. The president of Bondsville Manufacturing Company was frustrated by the fact that the budgetary control system did not provide relevant information for evaluating the performance of divisional managers. Cummins Engine Company was faced with the problem of inventories getting out of control. The president of the company did not take any short-term measures to reduce inventories or penalize the managers.

TABLE 1  
FREQUENCY TABLE OF STUDENT SELF-RATINGS

	Quantity of Class Participation					TOTAL
	Well Above Average	Above Average	Below Average	Well Below Average		
Quality of Class Participation	Well Above Average	1	4	1		6
	Above Average	2	7	6		15
	Below Average			3	1	4
	Well Below Average					0
	Total	3	11	10	1	25

Instead, he invested his time in slowly sensitizing his subordinates to the importance of inventory controls. Both cases dealt with leadership style, need for developing trust between the superior and the subordinate managers, and the importance of not relying exclusively on quantitative measures. The experience with the self-evaluation exercise is described below.

Student self-ratings in class participation were obtained in the self-evaluation exercise after going through the first three steps and are shown in Table 1 (please read Appendix A before proceeding further).

Students identified the following major trends once the data were displayed on the blackboard. The instructor did not offer any help in identifying the trends:

1. Only one student was in the 'well below average' category for quantity of class participation. None of the students were in the 'well below average' category for quality of class participation.
2. None of the students in the 'well above average' or 'above average' categories on the quantity dimension rated themselves 'below aver-

age' or 'well below average' in the quality dimension.

3. Fifty-six percent of the students considered the quantity of their participation to be above average or better, while 84 percent of the students felt that the quality of their participation was above average or better.
4. There appeared to be some crowding around the mean, more so in the quantitative dimension.

The class discussion that followed explored the reliability of self-ratings, particularly for areas in which output measurement is qualitative or subjective in nature. Possible reasons for the biases were examined and recommendations to minimize the biases were made. The above process required about 25 minutes. Later, while discussing the Hyatt Hill Health Care case, problems in evaluating costs (quantitative measure) and quality of patient care (qualitative measure) were examined in the light of the experiential exercise. These led to some student recommendations on the precautions to be taken while using self-ratings either in setting targets or evaluating performance of physicians during a bottom-up process such as

Management by Objectives. Students also discussed how compensation plans could influence physician behavior.

The performance evaluation role-play exercise was conducted at the beginning of the twelfth session using the steps outlined in Appendix B. The two student volunteers playing the roles got so involved in the exercise that it took them some time to reassume their student roles once the exercise was over. Each of them expressed frustration at the ambiguity of the situation which made it extremely difficult for them to reach an agreement. The remaining students in the class identified the differences in the assumptions made by the superior and the subordinate. The role of trust and clarity of communication in superior-subordinate relationships and problems in evaluating performance in areas where quantitative measures are absent were the major issues raised in the classroom. Students were then encouraged to share their own experiences in organizational settings. Several similarities between real-life experiences and the role-play exercise were identified and implications for managers were examined. The performance evaluation role-play exercise was then related to the self-evaluation exercise. This led to some generalizations on the role of a subordinate's perception of the performance evaluation process. The above process required about 35 minutes.

The experiential exercise helped the students to understand how either absence of or ambiguous performance targets could demotivate a subordinate. Further, it demonstrated that unless the superior used an appropriate management style during the performance evaluation process, dysfunctional consequences might result. Both the cases assigned for the day emphasized managerial style and evaluation of divisional

or plant managers. Bondsville Manufacturing Company case showed that if a president got involved in the day-to-day decisions at the divisional level, it would be difficult to evaluate the true performance of the divisional managers. The Cummins Engine Company case demonstrated that in some situations budgetary targets should be used for educating managers rather than for evaluating them.

At the end of each session, the instructor summarized the class discussion by identifying the various concepts which came up during the class and integrated them into a theoretical framework. Students were then asked to review the assigned readings and identify areas in the theoretical framework which could not be reconciled with their observations during the experiential exercise. These were discussed at the beginning of the next class.

#### CONCLUDING REMARKS

It is important that the instructor be comfortable with the idea of using experiential learning techniques. Otherwise neither the instructor nor the students will consider the experience to be a beneficial one. Instructors with no experience in experiential education could learn the technique by observing or participating in such exercises. Instructors who feel that experiential learning techniques are threatening to either instructor or students should be allowed to use other pedagogies. In summary, though experiential learning exercises are suitable for teaching behavioral aspects of accounting, they should be used carefully and only by those instructors who are willing and qualified to use them.

Experiential learning devices could be used at either the graduate or undergraduate level. However, while using

such exercises in an undergraduate class, the instructor should provide more guidance in conducting the class discussion and in drawing conclusions. Further, the conceptual content of the instructor's summary at the end of the exercise will be higher for graduate students. The instructor should take precautions to ensure that the exercise is treated as the means rather than an end and that relevant concepts and theoretical frameworks are inferred from the exercise.

These exercises could be used effectively to complement assigned readings, cases, and lectures in teaching behavioral aspects of accounting. The exercises generate considerable student involvement and participation in the learning process and students remember these experiential exercises for a long period of time [Coleman, 1976]. The experiential method may make the task of learning behavioral aspects of accounting more interesting to students. It is difficult to develop rigorous measures of the relative effectiveness of experiential learning. First, it was not feasible to teach the same topic to two sets of students using different approaches, since there was only one section. Second, Forrest, Knapp and Pendergrass [1976] point out that reliable assessment of experiential learning would require student dossiers, multiple assessors, frequent faculty-student contact, review panels of employers, and training workshops for students and assessors. Hence, subjective evaluation of effectiveness had to be adopted, even though objective measures would have been preferred.

In summary, the experiential learning approach is worth considering for adoption in courses which include behavioral concepts or frameworks and their implications for accounting. The two exer-

cises described here may be helpful in teaching the topic of performance evaluation in either undergraduate or graduate-level courses. By developing and using similar experientially-based exercises for other behavioral accounting topics, the quality of learning in such courses could be enhanced significantly. The gap between accounting and behavioral sciences can be closed only if the use of similar non-traditional pedagogical approaches becomes more widespread.

#### APPENDIX A

##### SELF-EVALUATION: AN EXPERIENTIAL EXERCISE

*Goal:* To expose students to a situation where performance evaluation is partly based on (a) objective data, and partly on (b) subjective data. A secondary objective of the exercise is to learn about problems encountered in using self-evaluation as an input to an MBO system.

*Target Audience:* Fifteen to 50 participants in a course which teaches, among other things, behavioral issues in performance evaluation. This exercise should be used only after at least one-third of the course has been completed.

*Time Required:* Approximately thirty minutes.

*Materials:* 3" × 5" index cards—one card per student.

*Type of Room:* Any type of classroom.

*Issues/Topics Covered:* Factors influencing self-rating of performance reported to superiors; self-control vs. organizational controls; problems in using subjective/objective data in performance evaluation; problems in using a bottom-up process for planning and control purposes.



**Procedure:**

**Step 1:** Distribute one index card to each student. Announce: "This is an experiential learning exercise dealing with performance evaluation. We need only aggregate information based on the exercise. Hence, do *not* write your name on the index card provided. Rate your performance in class participation so far in this course, along two dimensions: (1) Quantity and (2) Quality. Each of the two ratings should use the rating scale I will be writing on the blackboard. After you have rated yourself, turn the card and pass it to the first row. I will be collecting the cards after a few minutes."

**Step 2:** Write on the blackboard:

*Rating Scale*

- (1) Well Above Average (WAA)
- (2) Above Average (AA)

- (3) Below Average (BA)
- (4) Well Below Average (WBA)

*Note:* Only the above rating categories should be used. The term 'average' in the above rating scale refers to the average performance of students in *this* classroom. (It is recommended that instructors should not use the 'average' category in the above scale. When the 'average' category was used in a class, nearly 70 percent of the students rated themselves as 'average' in both quantity and quality, and it was not possible to draw any conclusions on the quality dimension.)

**Step 3:** Collect the cards from the first row. With the help of a student volunteer who reads the rating on each card, prepare a frequency chart using the following format. Ask the remaining students to (a) identify trends in the frequency chart and (b) to come up with explanations for the observed trends.

FREQUENCY CHART

	<i>Quantity of Class Participation</i>					<i>TOTAL</i>
	<i>Well Above Average</i>	<i>Above Average</i>	<i>Below Average</i>	<i>Well below Average</i>		
Quality of Class Participation	Well Above Average					
	Above Average					
	Below Average					
	Well Below Average					
	Total					

**Step 4:** Generate a class discussion based on trends identified by students and the related explanations. Help the students in identifying some behavioral issues, such as role of trust in target setting, managerial motivation, role ambiguity, and behavioral consequences of performance evaluation.

**Step 5:** Assign further readings for the next class. Offer a list of optional references for each major concept or framework discussed in the class.

*Other Versions:* If an instructor teaches two sections of the course, then he or she may prefer to administer the self-rating scale anony-

mously in one class (as described above). Students in the second section should be asked to put their names on the card before the exercise begins. The initial announcement in Step 1 should be modified accordingly. The aggregate data from the two classes should be compared and contrasted in both classes during the next class meeting. If this version is used, the instructor should announce how the student ratings will be used, at either the beginning or end of the session in which students were asked to write down their names. It may be preferable to announce it at the end of the class so that more reliable data will be collected.

## APPENDIX B

### PERFORMANCE EVALUATION: A ROLE-PLAY EXERCISE

*Goal:* To sensitize participants to some of the difficulties encountered in the performance evaluation process.

*Group Size:* Ten to 30 participants. The learning experience from the exercise would be enhanced if (a) some participants in the group have a strong interest in an accounting career and others have varied career interests, and (b) the group consisted of persons with prior experience in different hierarchical levels of organizations.

*Time Required:* Thirty to 45 minutes.

*Materials:* Instruction sheet for the superior and instruction sheet for the subordinate.

*Type of Room:* Any classroom, preferably of the amphitheater type or a room large enough for the group to observe the two persons playing the assigned roles.

*Issues/Topics Covered:* Role of trust in superior/subordinate relationships; impact of ambiguities associated with job roles; difficulties in giving/receiving feedback; problems in evaluating "service" departments such as personnel; and problems in using "control" systems constructively.

#### *Procedure:*

Step 1: Announce: "We need two volunteers for an experiential learning exercise dealing with performance evaluation." The volunteers should be chosen from those who raised their hands first.

Step 2: The instruction sheets for the superior and the subordinate should be assigned to the two volunteers randomly. We could use two unmarked envelopes containing the role descriptions and ask each volunteer to pick one envelope. The two volunteers should be asked to read their respective role descriptions outside the room without conferring with each other.

Step 3: The remaining members of the group should then be instructed to observe and note:

- (a) The assumptions made by the superior;
- (b) The assumptions made by the subordinate;
- (c) The gaps in communication, if any; and
- (d) The effectiveness of the performance evaluation process.

Step 4: Role-Play Exercise: Approximately ten minutes.

Step 5: The role players describe how they felt during the exercise.

Step 6: The remaining members of the group share their observations and feelings during the role-play exercise as well as how they would

have acted if they had played the roles.

**Step 7:** The instructor leads a discussion of the learning from the exercise and establishes conceptual linkages.

*Other Versions:* This exercise could be carried out with four volunteers, such that for the first set of two volunteers the role descriptions suggest a high degree of trust in the relationship between the superior and the subordinate, while there is a lack of trust between the role players in the second set. All four volunteers will be asked to leave the room to read their instructions, and after some time the first set of two volunteers will then be asked to play their roles. Once this is over, the second set of volunteers will be asked to come in and play their roles. The remaining group members will be asked to focus on the differences they noticed between the two role-play exercises. Another possibility would be to choose one male and one female volunteer, to explore some problems encountered in professional male-female relationships.

**PERFORMANCE EVALUATION:  
A ROLE-PLAY EXERCISE**

**INSTRUCTION SHEET FOR THE SUPERIOR**

You are the Head of Personnel in XYZ Company. Ms. A is your Employee Relations Manager. You know that she is reasonably good at her job. But you also know that she thinks herself to be “outstanding,” which isn’t true. She is scheduled to have a meeting with you in five minutes, and you would like to establish clearer communication with her and would like her to avoid having a grandiose image of herself.

You believe that she is on the right track, but it would take her about two

years to reach the stage at which she can be promoted. As to her performance, you have received some good reports, as well as *three* letters of complaint. She had prepared four research reports which you considered to be above average—but to keep her motivated and happy you had told her that it was an excellent job. Maybe it was a mistake on your part.

You are also worried about the impact on other employees, whose performance is nearly as good, if Ms. A is promoted. So you plan to set meaningful targets for her this year and evaluate her performance one or two years from now and promote her if she deserves it.

*Note:* The above role description assumes that the person designated as “A” is a female, so that a simpler writing style could be adopted. However, “A” could be either a male or a female.

**PERFORMANCE EVALUATION:  
A ROLE-PLAY EXERCISE**

**INSTRUCTION SHEET FOR THE  
SUBORDINATE**

You are the Employee Relations Manager in XYZ Company. Mr. B is your boss and his title is Head of Personnel. You know that you are one of the best performers in your department and may be the best one. However, even though you expected to be promoted last year, you have not been promoted. So you would like to see yourself promoted this year.

However, you expect your boss to raise some obstacles to your promotion. He is bound to mention three letters of complaint against you, for instance. He seems to point out only your errors. Up front, you plan to remind him about the fact that you wrote four research reports which Mr. B himself said were *excellent*.

If he tries to delay your promotion unnecessarily, you plan to confront your manager. You think there have been many instances in which your performance was rated better than your colleagues in the department. You have decided that you will press for your point of view firmly, but also rationally, in a

professional manner.

*Note:* The above role description assumes that the person designated as "B" is a male, so that a simpler writing style could be adopted. However, "B" could be either a male or a female.

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