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Rich S. Sathe

University of St. Thomas, Minnesota, rssathe@stthomas.edu

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USING THE COHORT MODEL IN ACCOUNTING EDUCATION

Richard S. Sathe

University of St. Thomas

Mail MCH 316

2115 Summit Avenue

St. Paul, MN 55105-1096

USA

651-962-5115

651-962-5093 (fax)

rssathe@stthomas.edu

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ABSTRACT

This article documents a case study of a cohort-based MBA program with an accounting concentration. This ethnographic study used interviews, observations, and document review to examine the students' experiences. Data were analyzed via grounded theory techniques. Results indicate that the cohort program provided students with knowledge about important socially-learned dimensions of the accounting profession. The interpersonal and group work skills needed in the accounting workplace are developed in a cohort program. However, the cohort model's cooperative agenda could not eliminate individualistic, competitive tendencies. Finally, students found that their cohort experiences prepared them to handle certain informal facets of the accounting workplace, for example, office politics, grapevines and cliques.

Keywords

Cohort model, accounting education

USING THE COHORT MODEL IN ACCOUNTING EDUCATION

INTRODUCTION

Most accountants work in teams and interact with clients. New accountants learn the interpersonal and group work skills necessary for a successful accounting career either through formal education or socialization, or both. From studies of trainee accountants in the UK, we know much about how graduates engaged in training contracts with public accounting firms learn the importance of professional identity and socially-learned (non-technical) skills in the making of a successful accountant (Anderson-Gough *et al.*, 1998; Coffey, 1993; Grey, 1998). We know comparatively little about identity and non-technical skill development in settings in which entry-level preparation occurs in a university accounting program. The primary motivation of this study is to address this gap by investigating the structure and consequences of a cohort-based MBA (Master of Business Administration) accounting program consciously designed to develop such skills.

Universities establish cohort programs to create learning communities, thus making a cohort a rich locus of study. A cohort consists of a group of students who begin and complete a program together and engage in a common learning experience. Cohort programs are characteristically master's degree programs consisting of 10 to 25 students who remain together for 12 to 18 months. They vary as to whether they are full-time or part-time, closed (enrollment in all courses is limited to cohort members) or open, and whether or not an internship is part of the program (Barnett & Muse, 1993). Cohort

programs typically use extensive team-oriented activities, and may expose students to other informal workplace realities.

This study examines how a cohort program instills interpersonal and group work skills.¹ It seeks to determine how students make meaning of their educational program experiences and so was conducted in a qualitative research paradigm (Berg, 2004).

Researching an educational program and its practices requires a method that can describe these practices and explore the meanings they entail for the subjects. A long-term, detailed immersion in a single research site allows a researcher to investigate the subjects' experiences and analyze their meaning (for an excellent discussion, see Grey, 1998, pp. 572-574). The single case study is especially appropriate when time and a particular structure place boundaries on the inquiry (Yin, 2003). The specifics of the particular cohort (e.g., students and instructors) and the program and university (e.g., courses, location, policies and procedures) bound this study.

This study used semi-structured interviews of members of one cohort to examine the program's practices. Additional data include observations, documents, and interviews with instructors and staff. To elicit how students understood their overall experience, interviews were conducted in both the first and second halves of the program. After experiencing the workplace through internships, the students concluded that the cohort helped develop interpersonal and group work skills required in the workplace. They also concluded that the cohort provided useful insights to certain other workplace phenomena, such as office politics. The results suggest that the cohort model is effective for accounting education.

The remainder of this paper is organized as follows. The first section summarizes relevant literature and states the research questions. The second section describes the study's method, the subject program, and data collection. The third section presents the results and discussion. The fourth section provides concluding comments.

RELEVANT LITERATURE

The first subsection provides a synthesis of cohort literature and relevant literature from the accounting profession and social theory. The following subsection is a summary of literature on the socialization of trainee accountants. The final subsection discusses the ethnographic framework.

The Cohort Model

Beck and Kosnik (2001) link the development of the cohort model to (a) sociological and philosophical works that stress the shortcomings of individualism, (b) postmodern works that argue that knowledge and values are communal, and (c) feminist works that show relationships to be fundamental to human life. Studies of the cohort model have been published generally in the fields of teacher education and educational administration. No studies on the use of the cohort model in accounting have been published.²

The literature posits that universities usually establish cohort programs to create supportive learning communities that emphasize collaboration instead of competition (Barnett & Muse, 1993; Dinsmore & Wenger, 2006; Hesse & Mason, 2005). While instructional reasons seem to pervade the literature as the rationale for adopting the

cohort model, when students pass through a set of courses in lockstep, avoiding diffusion of enrollment across electives, it results in economic efficiencies from fewer small classes. Such administrative efficiency is another reason for adopting the cohort model (Mandzuk *et al.*, 2003; Norris *et al.*, 1996).

Professional Skills. The accounting profession has called for the development of socially-learned professional skills. In 1989, the (then) Big Eight accounting firms issued a white paper calling for universities to prepare graduates to work effectively in groups, influence others, organize and delegate tasks, motivate and develop other people, and withstand and resolve conflict (Arthur Andersen *et al.*, 1989). The Accounting Education Change Commission (AECC, 1990) subsequently issued a position paper reiterating this set of skills. Anderson-Gough *et al.* (1998, p. 60) cited a 1996 ICAEW/MORI questionnaire in which 81% of respondents stated that “good interpersonal/communications skills” are one of the top five skills for a new accountant.

Studies have found that the cohort model succeeds in creating communities and collaborative activities (Beck & Kosnik, 2001; Hill, 1995; McPhail, 2002; Norris *et al.*, 1996). The creation of community results from intentional community-building efforts and from the amount of time spent together, a result of the fact that, unlike in conventional models, students cannot dissolve into anonymity after a class or term (Hesse & Mason, 2005; Mandzuk *et al.*, 2003). The culture created through the cohort and cooperative work socializes students to the professional practices of teamwork and collaboration (Dinsmore & Wenger, 2006; Mandzuk *et al.*, 2003).

Contextual Setting. Mandzuk *et al.* (2003) wrote that cohorts prepare students for professional roles “where their social networks will include dense, overlapping

professional and social relationships” (p. 172) and that cohorts place unique demands on their members. “This loss of anonymity that occurs in close-knit communities such as cohorts results in greater demands for members to be accountable for their thoughts and actions” (p. 175).

Goffman’s (1961) “total institution” provided an ideal type in which individuals live and work apart from wider society, leading rigidly organized lives in which the institution (e.g., prison or boarding school) can place nearly unlimited demands on its members. Granfield (1992, p. 56) referred to the US law school experience as a “cousin” to Goffman’s total institution. Schein (1968) used the term with respect to both graduate schools and business organizations. While Goffman’s concept thus has been applied to less extreme contexts, the total institution concept implies a physical separateness, often through walls and locked doors. Professional education does not occur in such total separation, but yet makes demands, imposes rules, and seeks to gain commitment to the profession (Coffey, 1993). Coffey suggested that Coser’s (1974) “greedy institution” model, which relies on non-physical and voluntary mechanisms to separate the insider from others, is more appropriate for the study of professions.

Informal bonds develop among subsets of members in every social setting in order to serve needs (e.g., functional, emotional, etc.) that are not otherwise being met (Goffman, 1961). These bonds may manifest themselves through phenomena such as cliques and grapevines. A synthesis of total and greedy institutions suggests a setting that exercises substantial demands on its members. A closed cohort program, segregated by its exclusive classes and rigid schedule, is such a setting. It may bring about internal

interactions with greater intensity, and may yield different meanings than less demanding settings.

Competition. The cohort model's collaborative agenda is not always met enthusiastically. Beck and Kosnik (2001, p. 938) attributed this hesitation to years of individualistic competitive school and university culture. While their study found a lessening of competitiveness, other studies simply noted the presence of "competitive discord" (Mandzuk *et al.*, 2003, p. 170). Hanlon described an atmosphere of "competitive individualism" (1994, p. 113) in his study of Irish accountants. Power's (1991) account of his undertaking the ICAEW professional examinations led him to conclude that the examination process created a competitive atmosphere.

Drawbacks. "To suggest that interactions of cohort members were always positive and growth-producing would be misleading", (Norris *et al.*, 1996, p. 155). Or as Dinsmore and Wenger (2006, p. 68) put it, "all was not perfect in paradise". Studies found students frustrated with cliques, members not doing their share of group work, and the insularity of the cohort (Dinsmore & Wenger, 2006; Sapon-Shevin & Chandler-Olcott, 2001; Teitel, 1997).

While conflict often is seen a drawback, it nevertheless may catalyze positive action. The ability to withstand and resolve conflict was called for by the accounting profession. As one of Sapon-Shevin and Chandler-Olcott's (2001, p. 357) subjects put it, "Conflict will happen, it's how we resolve [it] that matters". While the closeness of community in the cohort model was generally found to be conducive to the working through of problems, one study suggested that conventional programs' anonymity makes conflicts shorter-lived or easier to ignore (Teitel, 1997).

Cohort Model Summary. Besides the specifics mentioned thus far, studies of the cohort model have also found that: Cohorts typically include both formal and informal cohort socialization processes (Beck & Kosnik, 2001; Dinsmore & Wenger, 2006; Hill, 1995); students believed themselves more likely to complete their programs because of the support offered by the cohort (Hesse & Mason, 2005; McPhail, 2002; Mello, 2003); and cohorts had a positive impact on students' professional growth, since cohorts accurately reflect workplace realities (Browne-Ferrigno, 2003; Hatley *et al.*, 1996). The literature suggests that the cohort model develops the interpersonal and group work skills sought by the accounting profession. It also suggests that cohort interactions may transpire with greater passion: "Cohorts seem to intensify and crystallize programmatic experiences", (Tom, 1997, p. 153).

The Workplace

While the focus of this study is on university education, it also takes into account how certain dimensions of that education occur in the workplace. Two studies of trainee accountants in the UK provide insights into learning how to be a professional accountant. Anderson-Gough *et al.* (1998) concluded that being a professional involves demonstrating teamwork and leadership skills in relation to colleagues and clients, in addition to demonstrating technical expertise through examination. Coffey (1993) concluded that trainees actively create their experiences, including how they learn the culture of the profession alongside its technical knowledge. A third study across ranks of a UK practice concluded that accountants understand that being a professional has more to do with how one conducts oneself than with technical knowledge (Grey, 1998).

Macdonald's (1995) study of the English accountancy profession at-large vividly stated the importance of socially-learned professional behavior:

The minutiae of personal conduct and appearance might seem unimportant but in fact, they are as crucial as the firm's procedures and proformas that guide an auditor through the daily work. . . . Of such stuff is the garment of professionalism made. (Macdonald, 1995, p. 207)

Research on the workplace pointed out the importance of socially-learned knowledge. This is not to say that technical knowledge is unimportant, but rather that normative, non-technical facets play a significant role in defining a professional.

Ethnographic Framework

Two theoretically different landmark studies of professional education, Merton *et al.* (1957) and Becker *et al.* (1961), were informed by ethnographic methods (Atkinson & Pugsley, 2005). In addition, Anderson-Gough *et al.* (1998), Coffey (1993), and Grey (1998) used ethnographic methods. Power (1991) delineated a critical ethnographic approach to the study of the accounting profession. An ethnographic approach is predicated on the principles that social life is meaningful, makes sense in context, and is concerned with the ordinary, mundane reality of everyday life—it is used to address the routines of ordinary activities and ordinary social actors (Atkinson & Pugsley, 2005).

In the context of the current study, students react to, struggle with, and interpret their university education workplace experiences. They achieve new insights by making sense out of the situation in which they are immersed. This sense-making activity produces understanding about professional education under the cohort model. Through

interview, observation, and analysis of documents, the ethnographic researcher can illuminate the ways that these students understand their situations.

Research Questions

The literature from the field of education posits that cohorts (a) foster cooperation and interpersonal skill development, and (b) reflect the workplace, enhancing professional development. No studies have been published on the use of the cohort model in university accounting education. To discover whether the cohort model can be as successfully applied to accounting is part of the motivation for this study. While the accounting profession calls for the development of skills associated with the cohort model, accounting's arguably more competitive nature raises questions as to how the model will work.

This study seeks to determine how students make sense of their educational experience, particularly those facets unique to (or magnified by) the cohort model. It considers how the cohort model affects education for the accounting profession. More specifically, the study was guided by the following questions:

- While the literature on cohorts suggested that the extensive use of group work and collaborative activities were effective in the field of education, would accounting students report that the cohort model effectively conveyed interpersonal and group work skills? Or would they report that it was ineffective? *How* might a cohort program instill interpersonal and group work skills?
- The accounting profession called for the development of interpersonal and group work skills. Would the subjects find that the emphasis on these skills in the

cohort program reflected their importance in the workplace? Or would they report that the program did not reflect the workplace? What similarities or dissimilarities would they report?

METHOD

Research aimed at understanding human actions in their social contexts in terms of the meanings that these actions hold normally follows a qualitative approach (Atkinson & Pugsley, 2005; Berg, 2004). This ethnographic study explored the meanings that the students gained during the program. Guided by the research questions, it sought to capture their understanding of their everyday experiences in the specific context of the program. Grounded theory techniques allowed the researcher to conceptualize a theoretical account of their experiences as it emerged from the data.

Program Description

The subject program was offered by a private, urban university located in the Midwestern US. In a university in which all other graduate business programs were designed for students who were employed full-time, it was the first full-time graduate business program.

The academic design objectives included (a) meeting the requirements for certification examinations, (b) an internship, (c) a focus on communication and interpersonal skills, and (d) an emphasis on working in teams (Master's in Accounting Program Planning Committee minutes, November 6, 1991). Objectives originally discussed as "political skills" (Master's in Accounting Program Planning Committee

minutes, October 16, 1991) were subsequently softened to the more benign objectives (c) and (d). To meet these two objectives, the designers proposed a closed cohort. The Dean gave somewhat more pragmatic reasons for insisting on the cohort model: First, the projected demand of 20-25 students required it for economical efficiency. Second, the cooperation it fostered made possible an accelerated timetable.

The program required general business courses typical of a US MBA, a conventional US accounting curriculum, and an internship. A new cohort began each June and completed four six-week terms by December. Internships ran from January through March. Four additional six-week terms were completed by September—conveniently prior to the November offering of the Certified Public Accountant (CPA) examination³. Members of one cohort described the feeling of the program's 15-month timetable by revising the university's undergraduate recruiting slogan from "Come prepared to learn; leave prepared to succeed", to "Come prepared to leave"! As characterized by its most salient features (full-time, accelerated, cohort model, and internship), the program was one of about 10 such programs in the US. According to the Program Director, the top three reasons for enrollment were (1) accelerated timetable, (2) internship, and (3) cohort model.

Participants

The participants were drawn from one cohort that graduated in 1998. Of 20 members, 19 consented to participate in the study. Table 1 provides participant background information.⁴

Table 1.

Gender	Women	11
	Men	8
Age	22-25 years	11
	29-47 years	8
National origin	China	1
	Guyana	1
	Japan	1
	Kenya	1
	Macau	1
	US	14
Undergraduate degrees	Aerospace Engineering	1
	Anthropology	2
	Art History	1
	Biology	1
	Business Administration	2
	Chemical Engineering	1
	Chemistry	3
	Cultural Studies	1
	Economics	3
	French	1
	International Management	2
	Leisure Studies	1
	Nutrition & Dietetics	1
	Psychology	2
	Political Science	1
Graduate degrees	MS Aerospace Engineering	1
	MS Nutrition Science	1
	Law (JD)	1
Years prior work experience	0 years	5
	1-3 years	6
	6-13 years	7
	26 years	1

Reference groups arose along two dimensions: one on national origin and one on the age categories suggested by the data and presented in Table 1. Five participants (all in the 22-25 age group) had entered the program immediately upon baccalaureate graduation (admission required no work experience). While the age groups were not impermeable, participants tended to identify themselves with their group.

Most participants obtained internships through interviews facilitated by the program via the university's career services office. The process was competitive and an internship was not guaranteed. Fourteen participants interned in public accounting firms. Others interned in governmental or internal audit positions, as a staff accountant, and as a financial data analyst.

Data Collection

The study primarily consisted of two semi-structured interviews with each participant. Semi-structured interviews are an appropriate research tool when the researcher wishes to allow subjects the freedom to explain their thoughts and highlight particular issues (Horton *et al.*, 2004). Interviews were conducted individually and face-to-face. Open-ended questions were used to elicit the participants' understandings of the cohort and how it reflected the workplace, as experienced through their internships. Interviews typically lasted from 60-90 minutes.

The researcher judged that handwritten notes (instead of tape-recording) would generate more forthright discussion (see Bedard & Gendron, 2004). Within a week of completing an interview, the participant received a word-processed copy of the notes for review and to propose changes—thus providing a member check on the data. Each participant was interviewed shortly before the midpoint and again near the end of the program.⁵

Secondary data sources included observations, documents, and other interviews. Observations included (a) interactions between participants and with instructors, both inside and outside of the classroom, (b) elements of the internship experience that

occurred at the university (e.g., the interview process and re-entry), and (c) problem interventions by staff. Memos and committee minutes afforded insight into the genesis of the program. Resumes provided biographical data that proved valuable in understanding participants' perceptions. The documentation of a post-internship debriefing supplied insights into internship experiences.⁶ Finally, instructors, staff, design committee members, and recruiters offered insights through interviews.

Data collection was designed to capture the participants' insights throughout the duration of the program. The collection of data from several sources provided triangulation, enhancing validity (Marginson, 2004).

Ethical Considerations

The researcher taught one course to the subject cohort and the reader must consider that the researcher navigated the dual roles of researcher and instructor. The researcher obtained permission to conduct the study from the Program Director, the cohort members, and the university's Institutional Review Board (IRB). Pursuant to IRB permission, each participant signed an informed consent form that addressed data confidentiality and risk. Teaching in the program was outside of the researcher's regular teaching responsibilities and the researcher had not been involved in its design and had no stake in its success or failure.

Data collection occurred before, during, and after the researcher's course offering. A group-based field project, in which teams examined the accounting records of small, neighborhood not-for-profit organizations, was part of the researcher's course. The researcher was afforded observations of specific interactions surrounding this project.

The researcher's general observations inside and outside of the classroom proved valuable sources of data via "hanging around and listening in" (Strauss, 1987). Becker *et al.* noted, "the best evidence that our presence did not noticeably alter [the medical students'] behavior lies in the fact that they were willing to engage in behavior the faculty disapproved of while in our presence" (1961, p. 26). That the participants in the present study asked the researcher to subvert decisions by staff and other instructors similarly suggests a degree of confidence. While gathering and analyzing data, the researcher remained cognizant of the difference in status from the participants. "All that can be done is to recognize the irredeemable presence of the researcher in the research" (Grey, 1998, p. 574).

RESULTS AND DISCUSSION

Data Analysis

Data analysis was conducted in a manner suggested by Strauss (1987). Prior to data collection, coding categories such as "Interpersonal Skills" and "Group Work" were proposed based on the research questions. As data collection progressed, unanticipated categories such as "Competition" emerged. During the analysis, all data elements from all sources were coded. If a category appeared too broad, additional categories were created to refine the analysis. Ultimately, 45 categories emerged. While certain categories (e.g., Interpersonal Skills) captured many data elements, others resulted in few. While the number of elements coded to a category provided one indication of a category's importance, the qualitative nature of the elements provided another. The analysis provided a framework through which to view the participants' experiences.

Interpersonal Skills

Participants found the development of interpersonal skills (see note 1) to be one of the most successful and important dimensions of the cohort model. At least two aspects of the cohort model fostered the development of these skills. One was the community-building activities of cohorts' formal socialization processes. Icebreakers and other activities, and a retreat, designed to build cohesion at the outset of the program—and initially thought “ridiculous” by at least a few—were re-interpreted as valuable interpersonal skill-building activities. The second was the fact that the closed cohort model required continuous interaction with the same members for a sustained period of time. As one participant put it:

The strengths of the cohort include working closely with people over an extended period—this simulates business. It forces the group members to work out their issues. Unlike other educational models, students cannot simply leave class and return to anonymity. (Student A)⁷

As this student had found, the cohort and the workplace both required navigating persistent interpersonal relationships—both demanded continual civility, or at least the willingness to atone for uncivil behavior. Interpersonal skills are more meaningful in a cohort than in a conventional program because of the cohort members' constant exposure to each other.

Employers confirmed the program's ability to develop interpersonal skills, and their value in the workplace. One (Recruiter, Employer A) commented that the “living and breathing together . . . for five days a week” appeared to make the program's

graduates more open in discussing interpersonal issues and more willing to confront problems. Two other recruiters noted that the cohort members appeared to have a high level of maturity—to have been “around the block” said the Employer B recruiter. One participant, who received feedback on his high level of maturity during his internship, attributed it to a combination of his age, experience, and the cohort. Employer B hired him and four other participants to full-time employment at the end of the program. While his maturity may have been a function of age and experience, the other four were from the younger reference group and had no prior work experience.

One specific newfound competence that a number of participants cited as a direct result of the cohort program was an improved ability to make inquiries as a result of enhanced self-confidence. One participant referred to an enhanced ability to talk to “strangers”, who she defined as others in the workplace. While another participant also cited confidence development, he found that his work in the cohort improved his ability to ask questions and lessened a tendency to try to solve problems alone and “spin my wheels”. Finally, participants understood that “prompting questions” might yield information meaningful beyond the details of the specific query at hand. They learned that people, when questioned properly, became “resources”, instruments in the completion of future tasks or of professional development.

The Employer A recruiter also remarked that students from this program had the confidence to tell a client when they did not know the answer to a client’s query, rather than to try to “fake it”. The participants’ query skill development enhanced their general interpersonal skills by helping them to “know what they don’t know”. The cohort program helped its students in making inquiries and in responding to clients. Anderson-

Gough *et al.* (1998) noted that the development of inquiry skills provides evidence of individuals' being proactive and responsible for their own professional development.

The closed cohort design forced participants to develop interpersonal skills by working closely together for 15 months. Students moved *en masse* from class to class and activity to activity, unlike a conventional program. The design presented a structure that participants and employers alike found to be representative of the workplace. Participants found the daily grind, certain activities, and specific skill development—especially inquiry skills—to be valuable professional development phenomena.

Group Work Skills

Another successful and important dimension of the cohort model was the constellation of elements pertaining to working in teams or groups (see note 1). Many participants commented on the advantageous use of group projects, one specifically calling it “the most helpful aspect of the cohort model”. While multiple dimensions of the cohort model fostered the development of these skills, three warranted specific discussion. First, participants repeatedly commented on the frequent use of group work, for example:

Group work is improved by repetition—so the more you do in a program like this, the better you are prepared for the group work needs of the workplace. (Student B)

Participants recognized the importance of group work, not only to meet the needs of the workplace, but also to help in career advancement. One participant believed that he would be at a professional disadvantage without group work skill development.

While participants generally construed the group work to be positive, its benefits were sometimes a result of its forcing students to manage conflict, a second salient dimension of group work. Participants commented that they found out which cohort members they worked well with or did not. One commented that, while he understood that he had to work with some members, he “did not have to *like* them”. Another noted that there had been some problems with group work, but having to work them out because of the constant interaction was a strength of the program. One participant articulated it thusly:

The cohort does focus on “the natural state of conflict”, which is typical in group interactions. . . . The cohort seems to be useful for teaching, through experience, that conflict is part of group work. (Student C)

Participants who reflected on the nature and consequences of conflict and its role in professional development found that it could have positive connotations.

The literature had noted that one specific source of conflict in group work occurs when team members shirk their responsibilities. This was the third salient dimension of group work in the present study. Two such episodes arose during the field project in the researcher’s course. In both cases, the shirker’s group approached the researcher for ideas on how to resolve the issue. In one case, the shirker had reported to his group that he was “not into” the project and that it was not important to be thorough since there was no pay involved.

Participants recognized that there was more of a consequence in a cohort than in a conventional program because of a higher group commitment as a result of the close learning environment. As one participant commented:

If you do not participate well in a cohort project, you may ruin future expectations of your work in the cohort program—the same is the case in the workplace. (Student B)

The participants understood that, in the cohort and the workplace, reputational capital was earned, and could be lost.

The participants' interpretations that the importance, and challenges, of group work skill development were a strength of the cohort program were corroborated by employer firms. The Employer B recruiter stated that his firm was organized in teams and its employees had to be able to work effectively in teams. He commented that this program's students did so. The Employer A recruiter remarked that the group work skills of students from this program exceeded those of students from conventional programs, which he attributed to the cohort's reflection of the workplace.

The program's extensive utilization of group work was consistent with its integral role asserted in the literature (Barnett & Muse, 1993; Hatley *et al.*, 1996). The participants found the work meaningful through repetition, which made it routine. They found it meaningful by virtue of its facilitating the learning to navigate the "natural state of conflict". They found it meaningful because shirking would lead to reputation problems in the workplace as it did in the close-knit cohort.

Ultimately, the cohort helped develop the interpersonal and group work skills required in the workplace. That development of these skills, including conflict management, had been called for by the profession (Arthur Andersen *et al.*, 1989; AECC, 1990) underscores the relevance of the cohort model.

Informal Interactions

While interpersonal and group work skill development had been explicit goals of the program designers, other facets of the cohort model were either unanticipated or, in the case of political skills, quietly subsumed under the more palatable interpersonal and group work skills. During first interviews, participants discussed the informal and unofficial form of communication, “the grapevine”, generally construing it as an annoyance. During second interviews, they described the grapevine as “a definite part of the workplace”. One participant commented:

I was surprised at the rampant nature of office gossip—similar to gossip in the cohort. When CPA exam results came out, they went around the office like a rocket, probably not any different from the cohort. (Student B)

Despite the private dealings it communicated, and a certain untoward perception about it, the cohort’s grapevine was eventually deemed legitimate since it was similar to what participants found in the workplace.

During their first interviews, participants frequently noted the formation of sub-groups as soon as the cohort began. Each participant made his or her own meaning about

the nature of the sub-groups: study groups, support groups, or cliques. Most participants identified them as cliques and did not view them as natural as Goffman (1961) suggested, but rather as a symptom of cohort failure. Reported cliques were generally women and their composition changed over the life of the cohort. There was one clique of men, described by its members as a clique and as a study group that has “even gone out drinking on a few occasions”. While cliques formed, dissolved, and re-formed, no clique crossed gender lines.

One group, comprised of three non-American women, reported that they gravitated towards each other because of their status as foreign students. Part of the attraction was a response to American culture:

American culture is one of independence—people may have to prove that they can do things themselves. Homework is generally done alone. Do Americans think they have to be able to do it alone? (Student D)

While culture was a factor, meanings shaped by language also surrounded this group. Two of the group spoke the same native language, yet their dialects were so different that they could not easily converse in that language. They could communicate in the written language, but they believed that passing notes would make them appear juvenile. While their foreign status led them to seek each other’s support, the same factor led the cohort’s fourth non-American woman not to join the group. She reported that she wanted to work with American students to better learn American language skills, but also that her insecurities over her language skills made doing so difficult. Ultimately, her desire to

hone her language skills was more meaningful than the support provided by the small group.

While participants frequently discussed cohort cliques during their first interviews, they rarely discussed *cohort* cliques during their second interviews. However, during their second interviews, they turned their attention to cliques in the workplace. For example:

It was a “cliquey” office. I didn’t expect this because they were professionals. It was like the cohort and that hit home. (Student E)

While cliques might have been interpreted as irritating cohort novelties, the participants subsequently identified them as a part of the accounting workplace. Cliques no longer seemed anomalous or indicative of cohort failure when they proved (like the grapevine) to be a facet of the workplace.

While national origin had been a factor behind cliques, age also affected cohort dynamics. Members of the older reference group occasionally complained about the younger members’ work habits. One older reference group member said that the younger members’ procrastination made group work feel “like working with teenagers”. Another commented on their “high schoolish” attitude. Meanwhile, the younger reference group decried the lack of a more substantial social life. They noted that they had an easier time in the social parts of the cohort relations than did members of the older reference group. When cohort social events were planned, the older members seemed (to the younger members) to construe the events as intrusive. It is noteworthy that only members of the younger reference group commented on the social activities in either the cohort or the

workplace. Their comments on socializing in the workplace were comparable to the socializing documented in the studies of trainee accountants (Anderson-Gough *et al.*, 1998).

The participants found that the cohort's politics, and the skills they developed to cope with them, would ultimately help to navigate the office politics in the workplace. One participant commented that cohort members advised each other on how to work with other members of the cohort. Another remarked that the "backstabbing" that was present in the internship recruitment stage, as well as other political dimensions of the cohort, provided skills for dealing with the politics on the internship. Another's discourse about politics was particularly insightful:

The cohort program is like the internship experience in that everyone has his or her strengths and weaknesses. In the program, I learned who to depend on and who not to depend on. . . . who you could trust and who you must say things in confidence to. My manager was leaving the firm, and she told me who I could and could not trust. It would have been a slow and painful process to figure it out on my own. There was a drawback, however. It gave me preconceived ideas about people. . . . The cohort was clueless about the interpersonal issues until after about three or four months of intense interaction. (Student F)

This participant ultimately saw that the cohort did process political issues, but apparently not in a timely enough manner to be useful. Nevertheless, others interpreted the cohort politics as useful, albeit uncomfortable. While political skill development had been one

of the program's goals, it had remained a latent goal, as no program would likely express the learning of "office politics" as a feature of its formal curriculum.

The cohort's informal interactions played out with a high level of intensity; a result of the same factor that yielded interpersonal and group work skill development—the closed cohort's isolated nature. Participants' references to "backstabbing" and "cluelessness" testify to this intensity. They found that the cohort grapevine, cliques, and politics prepared them for similar phenomena encountered in the workplace.

Cooperation versus Competition

Cohort programs stress cooperation. At the start of each cohort, the program staff worked to build a cooperative learning community through formal socialization activities, including icebreakers, orientation sessions, and a retreat. These activities appeared to be successful, as participants described an atmosphere of "embracing" and "bonding".

Although much coursework was collaborative, other work was individual, particularly examinations and internship interviews. Data emerged on the tension between the overtly cooperative cohort agenda and participants' competitiveness. The most salient issue was interviewing for internships (e.g., the "backstabbing" comment). The previous cohort members had warned them that community would build until interviews started, and then it would not be the same. Student G, who was struggling to land an internship, interpreted the interview process particularly negatively: "Were the internships created to create cohort conflict"?

The most salient feature of this competition was the "interview book", a logbook maintained by the staff, and accessible to all, to capture information about the internship

interview process. Participants commented that the book added to the competitive atmosphere. One remarked that viewing the book was the only time they felt in direct competition with other cohort members. Another was strident:

DO NOT put the book for signing up for interviews out for anyone to go through. I heard people saying things like, “Did you see that _____ got 10 interviews and _____ only got 2?” The number of interviews, second interviews, and number of offers should be private. (Anonymous internship debriefing comment)

The competitiveness that began with interview process carried over into the social and academic aspects of the program. One participant (Student F) remarked that it was causing cliques to dissolve and friendships to strain. Student F had been identified in interviews (and noted through observations) to be “inseparable” from Student H. Student F received an internship offer early in the process, prompting Student H to comment during an interview that the early offer was a result of Student F’s “packaging”, implying that it was not the result of academic ability. In the researcher’s course, they had worked together in voluntary teams prior to the receipt of the offer, but did not do so afterward.

Participants found a number of competitive practices in the workplace. The most vivid was similar to Power’s (1991) description of the posting of examination review scores for all to see, with below-average individuals highlighted in fluorescent pen. The participant reported:

The office had a CPA exam pool, in which anyone could participate.

There was a list of people taking the exam, by the number of parts each one was taking. Other people would bet on the passing or failing of the

people taking the exam. It puts a lot of pressure on those taking the exam.

I overheard someone talking on the telephone about someone who had not passed—and who they'd bet on—as “really stupid”. (Student C)

While the cohort program was successful in preparing students for the interpersonal and group work aspects of the workplace, individualistic tendencies contradicted the cohort model, but nevertheless reflected the realities of the workplace. Studies of the accounting workplace (Anderson-Gough *et al.*, 1998; Coffey, 1993; Hanlon, 1994; Power, 1991) noted similar findings regarding competitiveness. While many participant comments regarding competition expressed a degree of unpleasantness, one student succinctly summed up its role in the cohort model:

The studying and coursework are advantageous under the cohort model; it includes both cooperation and competition. (Student I)

Drawbacks

The cohort model's intensive interpersonal environment and its emphasis on group work were generally viewed in a positive light. However, the closed nature of the cohort was also deemed a drawback. Participants remarked that the cohort model does not facilitate getting to work with any new people. One said there was no “new blood”, and described the cohort as “ingrown”. The benefit of forced interpersonal skill development resulting from the inability to recede into anonymity came with a price—in the following case compounded by cultural differences:

There are some slight differences between Americans and non-Americans when working in groups. American students assume disagreements are

personal in nature. I had problems when debating points as *my* points, rather than personal attacks. Sometimes these difficulties carry over outside of the classroom. I had to learn this quickly. (Student I)

Student D's "Do Americans think they have to be able to do it alone" comment in the cliques discussion also pointed to the compounding effects of cultural differences and daily grind of the cohort model.

The common schedule, which facilitated group work, led one student to interpret the cohort as unrealistic compared to the workplace. In the cohort, members were generally working on the same things and instructors coordinated schedules so that exams did not hit on the same day. He argued that the public accounting workplace, where a new accountant may be under the direction of more than one supervisor, especially when finishing one assignment and starting another, was different.

One participant commented that a weakness of the cohort model was that group work could become onerous, especially when coupled with other pressures (specifically, the strains of internship interviews). For other participants however, the fact that the cohort did require cooperation in the face of outside pressures reflected the workplace, as any cooperative endeavor faces pressures as its members balance other responsibilities. Finally, while the cohort was, in fact, closed—and possibly “ingrown”—it did reflect professional life since workplaces often do not see changes in the composition of employees more often than every 15 months (the length of this program).

CONCLUDING COMMENTS

As with any case study, this study's focus on one cohort limits its generalizability. Its generalizability may be also limited by cross-cultural differences. It is more valuable to settings in which entry level accountant preparation occurs primarily in the university. Readers must assess its degree of correspondence to both their local educational and workplace settings to determine whether the cohort model is a viable option.

This study provides an understanding of the professional preparation of university students through the investigation of a cohort-based accounting program. Its overall value to the literature lies in illuminating the ways in which students in a cohort-based accounting program found that program to provide experiences that are meaningful in the workplace.

The results suggest that in certain dimensions, a cohort program corresponds to the accounting workplace more so than does a conventional program. That correspondence provides an opportunity for a cohort program to prepare students for the professional identity and socially-learned skills of the accounting profession. This study was guided by the question of how the cohort model instilled interpersonal and group work skills. It also sought to determine whether those skills, or other unanticipated phenomena, would prove meaningful as the students experienced the accounting workplace through internships.

The most persuasive data demonstrated that the cohort program successfully developed interpersonal and group work skills. Students learned that interpersonal and group dynamics problems did not cease when their classmates dispersed at the end of a day or a term. Whether a byproduct of the day-to-day nature of the cohort model, or a

product of the more intentional use of group work offered by the model, the cohort model afforded the development of these skills. That the profession had called for their development shows that such skills matter.

Other features of the cohort model that corresponded to the professional workplace might appear to be less genteel. Nevertheless, cohort politics, cliques, and the grapevine, prepared the students for similar workplace phenomena. Ultimately, the participants found that these annoying cohort phenomena were legitimate due to their workplace parallels. The study also found that, despite the collaborative intent of the cohort model and the efforts of the staff to build community, individuals' competitive tendencies arose, as did questions as to how those tendencies fit in a cohort program. These heretofore-unexplored aspects of a university accounting program contribute to a more complete understanding of the cohort model and its effectiveness for accounting education.

Instructors and administrators should find the results of this study valuable in various ways. For a university considering a new program or revising an existing program, it points out aspects of the cohort model to consider in evaluating whether the model is viable in that setting. Also, instructors currently teaching, or considering teaching, in cohort programs can gain a fuller understanding of the nuances of the cohort model—both positive and negative. While these points are not discipline specific, this study's setting pointed out the cohort model's correspondence to the accounting workplace. It also pointed out that accounting may pose hurdles for the cohort model, as it is an arguably more competitive field than education, where the majority of cohort research has been conducted to date.

Given the lack of research on the use of the cohort model in accounting education, much opportunity exists for further study. Case studies in different settings may corroborate this study and provide additional valuable insights. Finally, this study did not consider the technical competence of the graduates of this cohort program. Research could investigate how cohorts perform in preparing graduates for the technical aspects of an accounting career.

¹ Interpersonal skills and group work skills are differentiated for the purpose of this study as follows: Interpersonal skills are the skills one uses to interact with others in general. Examples include communication skills, eye contact, comfort in social situations, appearance, courtesy, punctuality, etc. Group work skills are the subset of interpersonal skills related to the ability to work in a team. Examples include cooperativeness, willingness to “carry one’s weight”, etc.

² While MBA programs, especially “executive programs”, use the cohort model, the MBA literature is devoid of the use of the cohort model. Some articles discuss “cohorts” in internet-based instruction. However, internet programs lack the face-to-face interaction considered in the present paper.

³ At the time of the study, the CPA examination was offered twice per year, in May and November.

⁴ Undergraduate majors total 23 as four participants had double majors.

⁵ First interview questions included: Why did you enroll in this program? Describe the cohort development so far. How has the cohort integrated or failed to integrate? What are the strengths and weaknesses of the cohort model? This cohort? Second interview questions included: How do you believe the cohort model prepared you for your internship experience? How was the workplace different from or similar to what you expected?

⁶ The electronically-mediated debriefing asked, “How was this item helpful and how could it be improved?” for 21 specific aspects of the internship, from recruitment through re-entry. It also included the open-ended question: “What else would you like to tell us”?

⁷ Subjects are identified by letter to allow readers to follow the threads of their comments.

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