Teaching and educational notes

The budgetary interview: Intentional learning for students in governmental and non-profit accounting

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A B S T R A C T

Learning-to-learn skills are critical to the future success of accounting students. This paper reports on a budgetary interview exercise that helps students develop as intentional learners. Students select a government or non-profit agency to investigate, arrange an interview with an agency official to discuss the budgetary process, write a technical paper on what was learned, and record their reflections on the experience. The budgetary interview exercise was implemented with undergraduate students in governmental and non-profit accounting courses over four academic years (one course per year). Effectiveness of the exercise was assessed via content analysis of student papers and reflections. Results indicate the exercise was highly effective in helping students develop intentional learning skills. Furthermore, students successfully connected classroom material to "real-world" practice, and most students reflected on potential careers in governmental or non-profit sectors. Appendices provide materials that instructors may use to implement this exercise.

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1. Introduction

Most educators recognize that learning-to-learn is a critical goal. This is especially true in accounting: as regulations and practice evolve, our graduates must be able to update their knowledge and skills to remain effective. As with all worthy goals, however, the hard part is making the transition to action. This paper describes how a budgetary interview exercise was used to promote intentional learning in a governmental and non-profit (GNP) accounting course and provides assessment of...
results. The exercise incorporates the intentional learning model developed by Francis, Mulder, and Stark (1995).

Several authors (Albrecht & Sack, 2000; Law, Shaffer, & Stout, 2009; Pathways Commission, 2012) have suggested that accounting educators link education programs to the world of practice and help students learn the non-technical aspects of the profession. This can be accomplished, in part, through learning activities that allow students to interact with practitioners in “real-world” settings. In the budgetary interview exercise, students select a government or non-profit agency to investigate, arrange and conduct an interview with an official who is involved in the budgetary process, and reflect on what was learned.

The budgetary interview adds “relevance” to the course because students have an opportunity to compare and contrast textbook descriptions of the budgetary process to actual practice. Furthermore, the interview helps students expand their professional network and explore professional roles that correspond to their talents, interests, and values. About 22% of paid employees in the US work for GNP organizations (Granof & Khumawala, 2011); by completing the exercise, students benefit from an opportunity to explore careers in these sectors.

The remainder of this paper is organized as follows: Section 2 summarizes the literature that motivates and guides implementation of the exercise. Section 3 is a detailed discussion of how the exercise was implemented in a GNP course. Section 4 is a description of the assessment methodology, and Section 5 summarizes assessment results. Section 6 contains conclusions and recommendations. The Appendices contain materials that can be used by faculty in adapting and implementing this exercise.

2. Background and exercise development

2.1. Review of literature

The Accounting Education Change Commission (AECC, 1990) stressed that undergraduate education should help students prepare for life-long learning, enabling them to renew their skills throughout their careers. According to the AECC, accounting courses should focus on how basic concepts are applied in real-world settings. Activities should draw from multiple information sources, and students should be required to search for desired information and be active participants in learning. Students must develop the ability to receive and transmit concepts and information; to locate, obtain and organize information; and to communicate in unstructured and unfamiliar settings. Further, students need an understanding of work environments and the internal workings of organizations. The AECC called on educators to help students develop a professional orientation, including an appreciation for the values of the profession and the ability to address issues with concern for the public interest.

Like the AECC, the American Institute of Certified Public Accountants (AICPA) stresses the acquisition of skills rather than memorization of content. The AICPA’s core competency framework (AICPA, 2003) includes functional competencies that correspond to measurement, reporting, and research skills. It includes personal competencies, such as having a professional demeanor consistent with the character of the discipline; the ability to interact with individuals in diverse roles who have varying stakes in the outcome of the encounter; and the ability to exchange information in a meaningful context. The broad business perspective, the third leg of the framework, includes identifying the accounting practices, risks and opportunities of a given economic sector, and analyzing the impact of legal and regulatory constraints upon that sector.

Fink (2003) stresses the need for educational activities that help students “learn to become.” Among the six learning dimensions in Fink’s (2003) significant learning taxonomy are the “human dimension” and “caring.” In this model, significant learning occurs when students investigate how course topics impact the lives of real people and empathize with those impacts. Fink (2003) encourages...
instructors to arrange “authentic” learning activities in real-world contexts, and to focus on self-directed learning as the key to learning-to-become.

Applied learning, a form of active learning, helps students “learn to become.” Applied learning requires active engagement and collaboration; students leave the classroom and apply their new skills in unfamiliar contexts, connecting classroom theory to practice (Ash & Clayton, 2009). The most common forms of applied learning are internships and service-learning projects, but experiences of shorter duration that allow students to use new concepts in the “real world” can also reinforce and advance learning.

Several scholars have found that students construct their own knowledge through active engagement. Knowledge cannot be “transferred” by the professor; students must construct their own knowledge by seeking new information and connecting it to what is already known (Saudagaran, 1996). Light, Cox, and Calkins (2009) found that students construct their own knowledge and give it meaning within a system of shared narratives and “socio-cultural meanings.” Similarly, Brown and Adler (2008) emphasize the social nature of learning: students construct knowledge through conversations in contexts that have personal significance to them. The need for “personal significance” is an argument for student involvement in designing learning activities. Since learning is open, flexible, and highly social in nature, instructors should facilitate interactions both inside and outside the classroom (Brown & Adler, 2008).

Reflection is essential for success in applied learning (Ash & Clayton, 2009; Dewey, 1933; Stevens & Cooper, 2009). Exposing students to new experiences is an important step, but without reflection, students might have the experience but “miss the meaning.” Critical reflection is not spontaneous; without appropriate reflective prompts, students may simply vent their emotions or provide factual descriptions of the experience. To ensure meaningful reflection, instructors must design reflective prompts that guide students toward achieving the learning goals (Ash & Clayton, 2009; Bringle & Hatcher, 1999). Critical reflection also aids in assessing learning outcomes (Ash & Clayton, 2009; Fink, 2003).

A dominant theme throughout much of this literature is learning-to-learn. To become life-long, self-directed learners, students must take responsibility for their own learning in unstructured, uncertain situations (AECC, 1990). Some would maintain, therefore, that skills needed for independent learning should be introduced early and reinforced at various points throughout the accounting curriculum (Francis et al., 1995; Rama, 1998). Francis et al. (1995) make a substantial contribution to learning-to-learn with their intentional learning model. Intentional learning is best achieved through questioning, organizing, connecting, reflecting, and adapting behaviors by self-directed learners.

2.2. Learning goals

The budgetary interview exercise incorporates several principles identified in the afore-mentioned literature. Above all, it helps students develop as self-directed learners by practicing the steps of the intentional learning model espoused by Francis et al. (1995). Students perform as self-directed learners when they arrange and conduct the interview. During the interview, they question the professional about the budgeting process within the GNP agency. Students organize their notes to prepare for the interview and organize what was learned by writing a short paper. They connect information from the interview to what was learned in class to deepen and expand their knowledge, and reflect on the interview experience and what was learned. Finally, students have an opportunity to adapt their learning and career goals and to expand their networks as a result of the interview.

The budgetary interview exercise was incorporated into a GNP accounting course to support three specific learning goals:

1. Students will discover, through self-directed learning, how the budgetary process functions in a GNP organization.
2. Students will connect information from the interview to course material about the budgetary process.
3. Students will reflect on potential careers in the GNP sector.

These learning goals correspond to the cognitive and affective domains of Bloom’s (1974) taxonomy. The first two goals relate to intellectual skills and abilities (cognitive domain), while the third goal relates to interests, attitudes, and values (affective domain).
3. Implementing the budgetary interview exercise

3.1. Learning context and student characteristics

The budgetary interview exercise was implemented in GNP accounting courses from fall 2008 to fall 2011 (four consecutive course offerings) at a small, satellite campus of Indiana University (US). Course enrollment was correspondingly modest: 32 students enrolled in the course during this period and 27 completed the exercise. There is no student housing on the campus. Total campus enrollment is about 1650, with 320 students majoring in business (undergraduate and MBA programs combined). Most students hold jobs, working 20–40 hours per week. Over half are part-time students (taking fewer than 12 credit-hours per semester). Fifty-eight percent of female students and 42% of male students are over the age of 25. A substantial portion of these students are married and/or have children, and a substantial number are first-generation college students. The gender distribution is 65% female and 35% male.

Students in the GNP accounting course mirror the overall campus demographics in most respects. However, gender distribution in the course is more evenly divided between males and females. Students in the course are predominantly juniors, although a few are seniors. Course prerequisites include financial accounting and one semester of intermediate accounting.

The campus is adjacent to a small city, population 44,500, but many students live in rural settings; 88% of students commute from eight contiguous counties. Within five miles of campus there are government offices for a county, city, township, and special districts. Furthermore, there are multiple non-profit organizations within the immediate vicinity. For the budgetary interview exercise, many students from outlying communities choose to interview an official from GNP agencies closer to their home.

GNP accounting is a three-credit elective course offered once per year. Governmental accounting comprises the first 10 weeks of the course; non-profit accounting and special topics are covered in the last third of the course. While the course content emphasizes the budgetary process in state and local governments, students more interested in the non-profit sector are encouraged to conduct interviews with non-profit officials. Students choose the agency, which aligns with the principle that learning is most effective when it occurs in contexts that have personal significance to the student (Brown & Adler, 2008). Furthermore, since most students have a job and a family, allowing them to interview either a government or non-profit official increases flexibility for this challenging exercise.

3.2. Implementation steps

Specific steps for implementing the exercise are shown in Appendix A. Active learning demands more from both students and instructors (Killian & Brandon, 2009). Because many students have only limited experience with self-directed learning, it is critical to carefully define expectations and anticipated benefits of the unstructured learning activity. The exercise is introduced early in the course, detailed instructions are posted online, and the exercise is revisited on several occasions before the due date to address lingering questions. In the online instructions and classroom discussions, the benefits of the exercise are stressed: it will provide “real-world” context for the study of budgets and budgeting, help students expand their personal network, and give students insight into potential careers in the GNP sectors. The two deliverables for the exercise are a short, technical paper and personal reflections about the experience.

Implementation of the exercise has evolved. For the first three iterations (fall 2008 to fall 2010) a single interview assignment was posted during the second week of the course and deliverables were due in week five. During the fourth iteration (fall 2011) a more deliberate approach to crafting the assignment was adopted. The exercise was divided into five parts with discrete due dates, as described below and in Appendix A. Assigning the exercise in parts makes it more manageable and encourages students to give more thought to the various components.

Part 1 of the exercise, due in the third week of the course, is to identify a GNP agency of interest and a specific official to interview, and to explain the choice: Why did you choose this particular agency and

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how might you benefit from interviewing this official? Part 2, which is due in week six, requires students to develop six to eight questions about the agency's budgetary process and its relationship to the external environment. These personalized questions help students conduct a meaningful discussion on topics of significance to them (Brown & Adler, 2008). After the personalized questions are submitted and reviewed, generic questions, Appendix B, are posted to the course website. For example, one generic question asks, “To what extent are citizens and other constituents (local businesses, other entities) involved in the budgetary process?” By drawing from both personal and generic questions, students can prepare for a robust interview. Students are reminded, however, to remain open to what interviewees want to discuss and to avoid overly-directing the interview. After all, the interviewees are experienced, accomplished professionals with something valuable to say about budgetary processes and careers.

In Part 3, students arrange and conduct the interview. Given the demands faced by students and GNP officials, flexibility is warranted; the interview may be conducted anytime between the seventh and twelfth weeks of class. Part 4 of the exercise is a short paper (4–6 pages, double-spaced) wherein students describe what they learned about the agency’s budgetary process. The papers are cognitive in nature, covering the technical content of the interview, but generally contain some affective content (i.e., student attitudes or feelings about the interview) as well. In Part 5, students reflect on the interview experience by responding to reflective prompts, listed in Appendix C. The prompts are posted to the course website to help students develop their reflections. In this study, students responded to the prompts online, though hard-copy submissions would be acceptable. The prompts are designed not to determine what students think, but to influence what they think about (Ash & Clayton, 2009). The paper and reflections are due in the twelfth week of the course, an extended timeframe that allows scheduling flexibility and increases the probability of success. Appendix D is a synopsis of the instructions that were given to students at the start of the exercise.

3.3. Scoring the exercise

Point values for each part of the exercise are shown in Appendix A. From fall 2008 to fall 2010, just two scores were recorded for the exercise: a score for the short paper and a score for the reflections, comprising about 7% of total points for the course. In fall 2011, the exercise was assigned in five parts and the total point value (33 points) comprised about 14% of total points for the course. Parts 1 and 2 carry low point values (5 points each), but scoring these steps encourages students to be more “intentional” about all components of the exercise. Parts 1 and 2 are scored on a pass/fail basis. Students receive 5 points for satisfactory performance; points are deducted for late submission, spelling errors, or poor grammar. Part 3, conducting the interview, is not scored separately; the success of Part 3 is evident in the short papers and reflections. The short papers, Part 4, are evaluated for organization, grammar, and development of technical content and receive a maximum score of 15. For example, a paper that meets high standards for both technical content and composition receives 15 points. A paper that has good technical content but also grammatical or spelling errors receives a score of 10 to 12, depending on the number of errors. Points are also deducted if the paper is too short. Part 5, the personal reflections, is scored on a pass/fail basis (8 points), though points are deducted if the reflections are too brief or repetitive. The online instructions advise students of expectations for reflections (complete sentences, well-developed thoughts) which helps them meet the standard.

4. Assessment methodology

A rubric, Appendix E, is used to assess effectiveness of the exercise. It contains three assessment criteria that correspond to the learning goals shown in Section 2.2. The rubric describes student performance at the “unattained,” “satisfactory,” and “above satisfactory” levels. The first criterion is that students will discover, through self-directed learning, how the budgetary process functions in a GNP agency. The exercise requires students to construct their own knowledge in an unfamiliar context. Therefore, simply completing the exercise is a significant learning milestone. Per the rubric, students perform satisfactorily if they conduct the interview, submit a paper that meets standards for length and grammar, and submit brief yet adequate personal reflections. Students achieve above satisfactory learning if their papers or personal reflections exhibit commitment to
learning. Above satisfactory papers are well-organized, well-developed, and include commentary or conclusions as well as technical descriptions. Above satisfactory reflections indicate depth of thought and personal development as a result of the exercise. The first criterion is unattained if students fail to conduct the interview and submit the deliverables.

The second criterion is that students will connect information from the interview to course material about the budgetary process. Per the rubric, students achieve satisfactory learning if they describe the agency’s budgetary process using terms, concepts, or principles from the course. For above satisfactory learning, students must also reflect on the degree of correspondence between information from the interview and course material. The direction of the reflection does not matter. For instance, “I was surprised at how much her budgeting process matches what we studied in the course,” and “The process he described is different from what we read in the book. For one thing, they don’t conduct public hearings” both meet the criterion. In both cases, students have deepened their learning by considering course material in relation to practice. This criterion is unattained if students fail to describe the agency’s budgetary process using terms, concepts, or principles from the course.

The third criterion is that students will reflect on potential careers in the GNP sector. Students meet this criterion at the satisfactory level if they reflect on the challenges or rewards of the interviewee’s role. Challenges might include tight deadlines, political pressures, competing demands for service, or unstable funding sources. Rewards might include intrinsic job satisfaction, the reward of serving one’s community, work-life balance, or advancement opportunities. For above satisfactory learning, students must reflect on the challenges or rewards of the interviewee’s role from the vantage of suitability for self. It is one thing to say that a GNP official seems to find his or her role challenging or satisfying; it is another matter to reflect on whether the role would be challenging or satisfying for the individual student. The direction of the reflection does not matter: “I think I have the leadership skills needed for this work,” and “I could never handle all the politics in this job” both meet the criterion. The criterion is unattained if students fail to reflect on the challenges or rewards of the interviewee’s role.

These assessment criteria, like the goals for the exercise, include both cognitive and affective domains (Bloom, 1974). Evidence of goal attainment can be found in both the short papers and personal reflections. The reflections often contain factual information about the agency’s budgetary process, and the more engaging short papers will contain insights and impressions as well as technical information.

5. Assessment results

During the study period of fall 2008–2011, 32 students enrolled in the GNP accounting course and 27 of the students completed the exercise, for an overall completion rate of 84.4%. While short of ideal, this is a positive outcome: most students succeeded in this challenging, nontraditional, self-directed exercise.

5.1. Self-directed learning

The first learning objective is that students will discover how the budgetary process functions in a GNP organization through self-directed learning. As shown in Table 1, virtually all students (26 of 27) who completed the exercise achieved this objective at the satisfactory or above satisfactory level. A few students had been apprehensive about conducting an interview with a GNP official, but once accomplished, students reflected positively on the experience. Seventeen students achieved an “above satisfactory” rating from the instructor by demonstrating (as judged by the instructor) commitment to learning, depth of thought, or personal development as a result of the exercise.3 Two excerpts from student papers are shown below.

I believe this is a great exercise to have in this class. It gives you that one on one to really understand governmental accounting at hand. I am likely to attend more of the Town of ---- meetings to learn more about what is going on near us.

3 One student completed the exercise but did not submit thoughtful reflections, thereby failing to meet the objective.
It was interesting to learn more about how government works. It helps to make the budgetary process more tangible to the student. Overall I enjoyed this assignment and think it should be kept as a requirement for the course.

5.2. Connecting the interview to course material

The second learning objective is that students will reflect on how the content of the interview corresponds to course material on the budgetary process. Of the 27 students who completed the exercise, 25 achieved this objective by using terms, concepts, or principles from the course to describe what they learned from the interview. Seventeen students achieved an “above satisfactory” rating from the instructor by reflecting on the degree of correspondence between the interview information and course material. The following excerpts illustrate ways in which students made connections and reflected on those connections.

As we have learned, you must stick to what you have in the budget when it comes to governments and non-profit organizations. With business accounting, the budgets are not as strict, so this concept is still new to me.

During this interview we also discussed how they handle the revenue if it falls short for the year compared to the planned expenditures. They both explained it as we have learned it in class.

5.3. Reflecting on potential careers

The third learning objective is that students will reflect on the challenges or rewards of the interviewee’s role. Of the 27 students who completed the exercise, 24 achieved this objective; eight achieved an “above satisfactory” rating by reflecting on the suitability of such roles for themselves. Most students commented on both challenges and rewards, which indicates the interviews gave them a realistic view of the various roles. Two excerpts from student reflections are shown below.

I think it would be an interesting opportunity to work for the Community Foundation. I would like to learn the way their accounting works and the different funds and expenditures.

I think it’d be stressful to work for this agency...due to the recent lack of consistency in timing of incoming property tax monies. If funding is not received as scheduled, I think it would be extremely difficult to schedule projects (e.g. pavement of roads).

5.4. Personalized learning experience

Knowledge is constructed through dialog in social and cultural contexts (Light et al., 2009), and knowledge is constructed more effectively if the context has significance to the student (Brown & Adler, 2008). An important feature of the budgetary interview exercise is allowing students to choose the agency, which promotes personalized learning in significant contexts. Table 2 portrays the diversity of the agencies and interviewees selected by students.

Table 1

<table>
<thead>
<tr>
<th>Objective</th>
<th>Unattained</th>
<th>Satisfactory</th>
<th>Above Satisfactory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-directed learning</td>
<td>1</td>
<td>9</td>
<td>17</td>
</tr>
<tr>
<td>Connecting interview to course material</td>
<td>2</td>
<td>8</td>
<td>17</td>
</tr>
<tr>
<td>Reflecting on potential careers</td>
<td>3</td>
<td>16</td>
<td>8</td>
</tr>
</tbody>
</table>

Table shows the aggregate number of students who performed at the unattained, satisfactory, or above satisfactory level for each objective, per the assessment rubric in Appendix E.

It was interesting to learn more about how government works. It helps to make the budgetary process more tangible to the student. Overall I enjoyed this assignment and think it should be kept as a requirement for the course.

4 This conclusion is based on the author’s work experience in GNP sectors, where both challenges and rewards were encountered.
Table 2
Agencies and interviewees selected by students.

<table>
<thead>
<tr>
<th>Type of entity</th>
<th>No.</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent School Corporations</td>
<td>3</td>
<td>Students interviewed VP for finance or superintendent at 3 distinct school districts</td>
</tr>
<tr>
<td>Universities</td>
<td>1</td>
<td>Student interviewed VP and CFO of state university system</td>
</tr>
<tr>
<td>Federal Government</td>
<td>1</td>
<td>Student interviewed accountant with the U.S. Defense Department</td>
</tr>
<tr>
<td>State Government</td>
<td>1</td>
<td>Student interviewed budget officer for state Department of Transportation</td>
</tr>
<tr>
<td>Public Officials – Elected</td>
<td>6</td>
<td>Students interviewed 1 mayor, 1 county supervisor, 1 county council member, and 3 city clerk-treasurers. Only 2 of the officials (the mayor and a clerk-treasurer) were from the same city-entity</td>
</tr>
<tr>
<td>Public Officials – Career or Appointed</td>
<td>5</td>
<td>Students interviewed 2 police chiefs, 1 fire department chief, and 2 directors of parks and recreation, all from separate towns or cities</td>
</tr>
<tr>
<td>Special Districts</td>
<td>1</td>
<td>1 student interviewed the chief of a rural fire district</td>
</tr>
<tr>
<td>Foundations</td>
<td>3</td>
<td>Students interviewed, respectively, the director, accountant, and VP for finance of the local United Way agency, a community foundation, and a foundation established by a major employer</td>
</tr>
<tr>
<td>Health &amp; Welfare Organizations</td>
<td>6</td>
<td>Students interviewed directors or budget officers for 6 separate health and welfare organizations. Some were nationally known (Lions Club, Boys Clubs, Habitat for Humanity, Muscular Dystrophy Association), while others were unique to the community</td>
</tr>
<tr>
<td>Religious Organizations</td>
<td>1</td>
<td>Student interviewed the treasurer of a large church</td>
</tr>
</tbody>
</table>

Note: While 27 students satisfactorily completed the exercise, there were 28 total interviewees because one student chose to conduct 2 interviews.

These results illustrate the rich diversity that can be obtained when students engage in self-directed learning. Every student interviewed a different official (one student interviewed two) and there was only one instance of a “repeat” agency (students interviewed the mayor and clerk-treasurer from the same city). Many towns, cities, and counties are represented, as well as six health and welfare organizations. While the course content emphasized accounting for governments, the ability to select the agency allowed students to augment the non-profit coverage in the course, if desired.

5.5. Overall perceptions of the exercise

While student perceptions should not determine course design, they are relevant to decisions about learning activities. Most students made positive, overall comments about the learning experience. Several commented that they had always wanted to learn more about the finances and accounting of a certain agency, and this exercise gave them the opportunity to do so. A few students reflected on their initial apprehension about the exercise (e.g., wondering whether they could conduct a satisfactory interview) and how gratifying it was to bring this challenging exercise to successful completion. Two sample comments follow.

I thought this was a great idea to interview someone. It makes me really think of how a budget is created and processed. This interview also helped me with my communication and interviewing skills.

I am grateful for this opportunity to meet some of the people who help make [name of city] what it is, and I believe I have learned a lot about a government budget, and feel it will be easier to understand future assignments.

6. Conclusions and recommendations

The budgetary interview is an effective, intentional learning exercise for an undergraduate course in GNP accounting. Most students successfully fulfilled the steps in the intentional learning model proposed by Francis et al. (1995). They questioned professionals about the budgetary process within the selected agency; organized their learning by writing short, technical papers and reflections; connected information from the interview to course material; reflected on what was learned during the interview; and considered whether to adapt their learning or career goals as a result of the experience. They also expanded their professional networks.
As reported by Ash and Clayton (2009), and validated in this study, well-constructed prompts are essential for helping students achieve learning goals. For instance, after reflective prompts on connections were incorporated into the exercise, students were more successful in making explicit connections between the interview and course material. It should be noted, however, that the nature and direction of reflections remain spontaneous and individual. Good reflective prompts do not imply what students should think, but they do suggest what students should think about.

There are genuine obstacles that might prevent students from completing this non-traditional exercise. For busy, working adults, it is a challenge to find time for class, let alone find time to construct and complete an exercise outside the classroom. As indicated during the fourth (2011) iteration, an intentional approach to the assignment is beneficial. Students were more successful when the assignment was divided into five steps and they were allowed more time to complete. In 2011, all students in the GNP accounting course completed the exercise.

As discussed earlier, the campus featured in this study has relatively low enrollments, but the exercise can be scaled to larger classes. If an instructor is concerned that the number of students might overwhelm the capacity of local GNP officials to grant interviews, students can be instructed to conduct interviews in groups of three to five. In that case, Step 1 of the assignment (identify a potential agency and interviewee and defend the choice) would require group discussion and consensus, which could be treated as a lesson in team-building or negotiation. If students conduct group interviews with officials, they should still be required to submit individual short papers and reflections to complete the learning process. In a group interview, an important element of the exercise (individual student choice resulting in a context of significance to the individual student) would be diminished. But a group interview would still enable students to develop their intentional learning skills, connect course material to real-world practice, and learn about potential careers in the GNP sectors.

In summary, this exercise provides a rich, relevant, individualized learning experience while helping students mature as intentional learners.

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Appendix A. Implementation steps and point values

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>When due</th>
<th>Point value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Identify agency and interviewee; discuss reasons for choice and how you will benefit. [<em>Complete sentences, good grammar, and reasonable justification required for full point value.</em>]</td>
<td>Week 3</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Develop six to eight questions about the agency’s budgetary process and relationship to its environment. [<em>Connection to course material and respectful or “professional” wording required for full point value.</em> Students may resubmit to improve questions.]</td>
<td>Week 6</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Arrange and conduct interview. [<em>Not scored.</em>]</td>
<td>Week 7 to 12</td>
<td>–</td>
</tr>
<tr>
<td>4.</td>
<td>Submit short paper. [<em>Range of scores based on technical content, organization, grammar, and length of paper.</em>]</td>
<td>Week 12 (or earlier)</td>
<td>15</td>
</tr>
<tr>
<td>5.</td>
<td>Submit personal reflections. [<em>Depth of thought, good grammar, and sufficient length required for full point value.</em>]</td>
<td>Week 12 (or earlier)</td>
<td>8</td>
</tr>
</tbody>
</table>
Appendix B. Generic questions for the budgetary interview

1. How does the agency obtain its resources? What are 3–4 major sources of financial resources?
2. In recent years, have there been significant shifts in how resources are obtained?
3. How many different types of budgets does the agency prepare (operating, capital, etc.)?
4. What is the fiscal year, and how is the budgetary process scheduled throughout the year? Are certain steps conducted in certain months?
5. What is the basic budgetary decision-making process for the agency?
   - Who initiates the budget process?
   - Is there a budget committee? If so who is represented on the committee?
   - Who reviews the proposed budget?
   - Who approves the proposed budget?
   - Who else is involved in the process?
6. What factors are usually considered in establishing budgetary proposals? Identify the top 3–4 factors that are considered in the budgetary process.
   - To what extent is the new budget based on last year’s budget?
   - To what extent is past performance (economy, efficiency, effectiveness) a factor in budget decisions?
   - To what extent is the budget based on inter-governmental revenues?
   - To what extent is the budget influenced by actions of other entities?
   - To what extent are citizens and other constituents (local businesses, other entities) involved in the budgetary process? How do they impact the process?
7. How does the agency communicate with its constituents about budget priorities and the budget process?
8. What amount of flexibility do various departments or offices have in varying from the official, approved budget?
9. What is the process for making revisions once the budget is legally adopted? What events might drive formal revisions to the budget?
10. Does the agency measure and report performance (service efforts and accomplishments)? If so, how?
11. Other than the fact that most entities never have enough resources to fulfill their objectives, what are the most significant challenges related to the budget?

Appendix C. Reflective prompts

Name of and position title of interviewee:
Name of organization:
Date and location of interview:

1. Why did you choose this particular official to interview?
2. What terms, concepts, or principles were used during the interview that relate to terms, concepts, or principles we study in class?
3. What unexpected things did you learn about the budgeting process?
4. What unexpected things did you learn about the interviewee’s organization or agency?
5. How would you describe this person’s professional demeanor? Were there behaviors or other clues that indicated “This person is competent” or “This person takes his/her job seriously”?
6. What do you think it would be like to work for this agency/organization, and why?
7. What did you learn from this interview that will help you in the future?
8. How do you think the interviewee felt about your discussion, and what clues or evidence bring you to this conclusion?
9. As a citizen and taxpayer, how do you feel about the budgetary process that was described in the interview? Would you like to see any changes or improvements from the standpoint of accountability to citizens?

10. What are your overall comments and impressions about the interview assignment?

Appendix D. Exercise instructions

The budgetary interview exercise is administered in five parts. Each part of the exercise has a separate due date over a 12-week timeline (for a semester-length course) as shown in Appendix A. Students need to preview the exercise as a whole so they can envision how the parts fit together. When Part 1 is assigned, instructions for Parts 2–5 and associated due dates should also be provided. As the course progresses, students should be reminded of next-steps in the exercise and approaching due dates. Instructors should incorporate the following key points as they craft and tailor the assignment for their particular students.

Part 1: Identify agency and interviewee; discuss reasons for choice and how you will benefit.

- Choose a governmental or non-profit agency that interests you or one where you might want to work someday.
- Consider this an opportunity to expand your professional network.
- Identify an individual within the agency who plays a key role in preparing the budget for a department or for the entire agency.
- Submit your response via (paper or online) by (due date). A good response will contain about 100 words.
- This part of the exercise is worth 5 points; to receive credit for future parts of the exercise, you must complete this part.
- If you have difficulty identifying an agency, see the instructor. [Instructor may suggest suitable GNP agencies.]

Part 2: Develop six to eight questions about the agency's budgetary process and relationship to its environment.

- Develop a list of six to eight questions you hope to have answered during the budgetary interview.
- In formulating your questions, consider course material, current events, or other sources.
- Consider budgetary topics as well as broader topics about financial management in the agency and its relationship to its environment.
- Submit your list of potential questions via (paper or online) by (due date).
- This part of the exercise is worth 5 points; to receive credit for future parts of the exercise, you must complete this part.

Part 3: Arrange and conduct the interview.

- Refer to your list of questions (Part 2) and to the generic questions provided by the instructor to help prepare for your interview.
- Aim for an interview of about 45 min.
- Dress professionally and exhibit respect for the agency and the interviewee.
- Conduct the interview during normal working hours in an office of the agency; do not conduct the interview in a personal place (such as the interviewee’s home).
- Stick to the agreed-upon schedule and respect the interviewee’s time.
- Take written notes (asking to record the interview may make the interviewee uncomfortable).

5 The timeline can be modified, but a wider timeframe allows flexibility and facilitates successful completion of the exercise. Students need reminders of approaching due dates.
Part 4: Submit a short paper summarizing the results of the interview.

- Your paper should be 4–6 pages in length, double-spaced, 12-pt font.
- Summarize the technical information you learned about the agency’s budgetary process and related topics; you may also include general impressions on the information or the interview experience.
- Your paper will be evaluated on both content and composition; if there are excessive errors (poor organization; errors in grammar, spelling, or punctuation) you will be asked to revise and resubmit.
- It is highly recommended that you have your paper reviewed by a consultant in the [campus writing tutorial center] before submission.
- Submit your paper via (paper or online) by (due date).
- This part of the exercise is worth 15 points.

Part 5: Submit personal reflections.

- Respond to the reflective prompts on the interview experience.
- Provide thoughtful, well-developed responses in complete sentences; if your responses are too brief or repetitive (same response for different prompts) points may be deducted or you may be asked to resubmit.
- Most prompts require a few sentences for a well-developed response.
- Submit your responses via (paper or online) by (due date).
- This part of the exercise is worth 8 points.

Appendix E . Assessment rubric for budgetary interview exercise
Appendix E (continued)

<table>
<thead>
<tr>
<th>Unattained</th>
<th>Satisfactory</th>
<th>Above satisfactory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student reflects on potential careers</td>
<td>Student fails to reflect on the challenges or rewards of the interviewee’s role</td>
<td>Student reflects on the challenges or rewards of the interviewee’s role relates to course material</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Above satisfactory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student reflects on the challenges or rewards of the interviewee’s role from the perspective of suitability for self</td>
</tr>
</tbody>
</table>

References


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