

*Mark Chain/Federation of Schools of Accountancy Innovation in Graduate Teaching Award-2008*

*"Honorable Mention"*

## **The Positional Debate**

### **Critical Thinking Preparatory Exercise for Accounting Based Case Analysis**

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#### **Biography:**

Mary Tarling is an Assistant Professor of Accounting at Aurora University. She has a B.S. in Accounting from Northern Illinois University and M.B.A. in Financial Management from Benedictine University. She has been teaching since 1999, and courses taught include Principles and Intermediate Financial Accounting, Finance, Introduction to Business, as well as M.B.A. courses in Financial Accounting, Managerial Accounting and Accounting Research. Mary is a Certified Public Accountant and acting CFO for a small telecommunications firm.

On a personal note, Mary has a husband and three children, and enjoys hockey games, dance productions, movies and spending time with family in her free time.

#### **Abstract:**

It is relatively easy for the accounting student to become accustomed to thinking in concrete black and white terms. Excessive time focused on mastering GAAP practices and IRS policies reinforces a somewhat non-critical mindset, as mastery and regurgitation of rules and regulations is a primary goal. The Positional Debate uses controversial ethical issues as a springboard from which to invoke critical thinking skills in the defensive and offensive analysis of an issue. The exercise utilizes both verbal and written communication skills. The focus is on the analytical process rather than the specific content of the results. The exercise is composed of three parts, and can be used as a course ice-breaker or anytime within the course.

#### **Learning Objectives:**

Students will learn to critically examine an ethical issue from multiple perspectives.

Students will learn to recognize personal assumptions and biases as well as appreciate their effect on the quality of critical thought.

Students demonstrate the ability to participate in a debate in which they are required to provide appropriate verbal defense of their opinion regarding a topic.

Students will construct a position paper defining and defending their opinion on a subject.

Students will demonstrate the ability to critically define and refute the opposition to a perspective on an issue, in verbal and written form.

**Core Competencies Addressed:**

Decision Modeling

Professional Demeanor

Communication

Strategic/Critical Thinking

**Activity Description:**

The Exercise is delivered in three parts.

Step 1:

The activity begins with the selection of a controversial topic by the faculty member, that is familiar to the participating students. The faculty member initiates an in class debate regarding the topic. The best topics are those that inspire disagreement within the class discussion. Following the debate students can either prepare a full essay or a simple list of points demonstrating a firm, clear, thorough opinion regarding the debate topic (students must choose a “side”). These are collected.

Step 2:

Students now prepare a firm, clear, thorough written essay defending and supporting the direct opposite of the opinion expressed in the first step. These are collected. Do not announce step 2 until step 1 is collected as this ensures a thorough defense of the original opinion. Step 1 & 2 essays are best graded back to back to assess the degree that the original opinion is refuted.

Step 3:

An accounting based case is presented for written analysis. Analysis of multiple perspectives is required and critical analysis should go beyond the obvious.

Possible Topics:

The demographics of the class participants will dictate the best topic. Some suggestions are

The Minimum Drinking Age  
The Minimum Age for a Drivers License  
Legalization of Immigrants  
Same Gender Marriage  
Outsourcing to Foreign Countries  
Flat Tax Rate  
Minimum Age to Enlist in the Armed Forces

Essay Content-Step 1 & 2:

Briefly, in a nonbiased way, define the issue under consideration.

Clearly state your opinion regarding the issue.

Provide reasoned support for your opinion.

Refute foreseeable opposing arguments.

Summarize and conclude.