

POSITIVE CONFIRMATION: COMMUNICATION SKILLS IN BUSINESS SETTINGS EXERCISE

Stephanie A. Westmyer
University of Southern California
Westmyer@marshall.usc.edu

Naomi Warren
University of Southern California
Nwarren@marshall.usc.edu

ABSTRACT

Positive Confirmation is an experiential learning exercise designed to help accounting students work on their networking skills, improve their interviewing skills, and practice their presentation skills. Participants serve in one of two roles as a member of an auditing firm or a member of a client organization being audited. Through different scenario situations related to the exercise objectives, the participants gather information about the company and present a summary at the end of the exercise. This paper presents the background information for developing the exercise, the exercise objectives guiding the exercise, the materials setting up the scenarios and assignments, and the procedures listing the steps from beginning to end.

INTRODUCTION

Whether in our personal or professional lives, people need positive confirmation. Positive confirmation affirms the good in a person and provides validation for the person's character or work done. Positive confirmation is also a term used in auditing. According to the Business Dictionary website (2014), positive confirmation is "an auditor's request to confirm about the accuracy of an item. The request may be oral or written and is sent to a party dealing with a client in order to confirm whether or not an item is correct. The party receiving the confirmation must reply for the auditor to verify the accuracy of its client's financial record". Even in the business arena people add value with the words they say and the things they do that generate positive results. Business and accounting college graduates sometimes forget the value of people in producing positive results.

As newly hired employees, accounting college graduates face the reality that people are important to the accounting and auditing process. The traditional stereotype of accountants is that they prefer to work with numbers and spreadsheets rather than work with people. Accounting firms are looking for employees with balance. They want people who are as good at reconciling accounts as they are at resolving conflict with people. In an article for the *Houston Chronicle*, Smith (n.d.) noted that communication and leadership skills such as public speaking and persuasion are just as important for accountants to possess as the ability to pay attention to details, multi-task, and generate formulas. AccountingEDU.org (2012) posted an article that listed seven qualities privately held companies seek in a

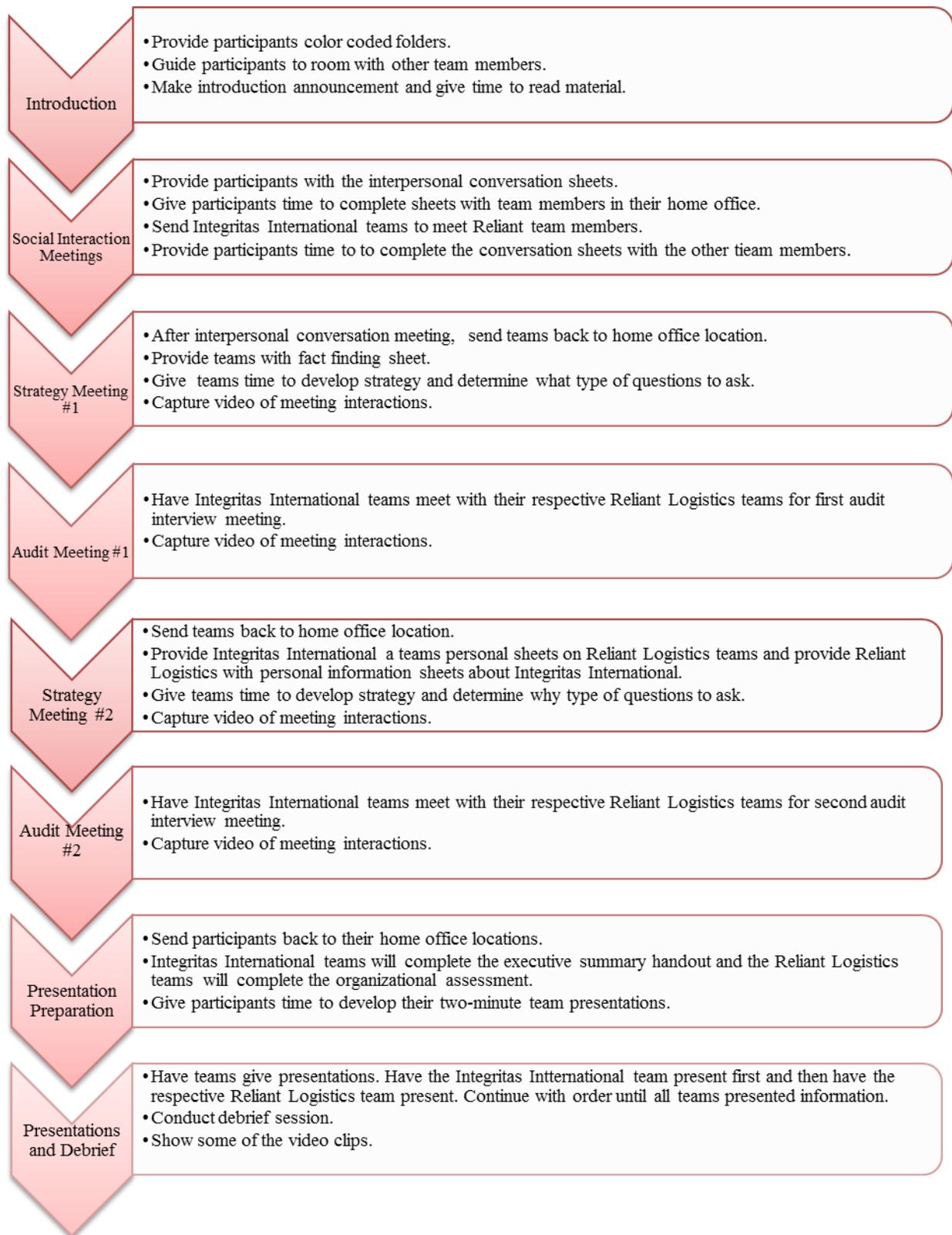
good CPA. The qualities include: displaying honesty, being a good communicator, being well rounded, remaining a trustworthy confidant, maintaining professionalism, being creative, and being fair.

Staffing agency Accountemps conducted telephone interviews with 2,100 CFOs of companies with 20 or more employees located in 20 major markets. During the survey, Accountemps asked the CFOs: "When hiring finance and accounting professionals, which one of the following attributes or areas or expertise is most valued in addition to accounting knowledge?" The CFOs responses indicated: 33% appreciated general business knowledge, 25% respected information technology, 14% valued communication skills, 13% esteemed leadership abilities, 13% respected customer service orientation, and 1% did not know. Accountemps acknowledged the survey responses do not total 100 percent due to rounding. The non-accounting attributes of communication skills, esteemed leadership abilities, and customer service orientation involve intrapersonal interaction and when combined represent 40% of the survey results. Therefore, nearly half of the skills listed in the survey require competent communication with people.

Based upon the demand of the industry and the desire to prepare Leventhal School of Accounting students for real world experiences, we collaborated to develop an interpersonal and business communication experiential learning exercise for students enrolled in the Communication Strategy in Accounting course specially designed for accounting majors. The course provides "theory, practices, and techniques essential to communication in accounting; interpersonal and group communication; oral presentations; writing; use of communication technologies; communication strategies for varied audiences" (USC, 2014).

This exercise provides students as participants with opportunities to practice their interpersonal conversation skills, interview and information gathering skills, and their presentation skills. The training facilitator conducts the exercise in the school's Experiential Learning Center (ELC). According to the Current Marshall Students website (2014), "The ELC operates capture rooms that serve as individual studios. Each studio is equipped with: computers, internet access, one way observation windows, video cameras, projectors, headsets, and moveable partitions, Each ELC has a control room where the Technician oversees video capture and playback."

With the need for accounting students to improve their communication skills and the opportunity to use a state of the art facility to capture the experience, the positive confirmation



exercise is open for business. In this paper, we present the exercise's objectives, describe the materials connected with the scenarios and assignments, provide the procedural steps, and highlight the final presentations in the debrief session.

EXERCISE OBJECTIVES

We designed the exercise to augment the educational experience connected with the course content. Participants complete the hundred-minute exercise once in the Experiential Learning Center. We developed learning objectives for the exercise based upon the purpose of the course. The three outcomes of this exercise focus on building interpersonal communication skills, improving interview skills, and practicing presentation skills. By the end of the exercise, participants will practice ways to:

1. Apply authentic and honest interpersonal skills to build trust between the accounting firm representatives and the client organization representatives.
2. Maintain trust with client organization to gain essential and possibly sensitive financial information.
3. Write and present an executive summary or organizational assessment based on the information obtained.

Our objective is for students as participants to complete the exercise with a greater understanding and appreciation of communication skills in audits and consulting meetings with clients. Another goal is for students to see the value and input the client organization has in the decision making process. Traditionally, an audit focuses on the findings and recommendations of the accounting firm implying a passive role of the client organization involved in the process. We added an organizational assessment component for participants to see the value and importance of auditors building trust with the client.

The outcomes are measured informally through the presentations and debrief discussion. The students do not complete a formal assessment after the exercise because we view the experiential learning experience as an in class exercise that leads to discussion. What participants learn from the exercise emerges during future class discussions and presentations.

EXERCISE OVERVIEW AND MATERIALS

The multi-phase nature and the multiple company design of the exercise require different materials. Participants are assigned to one of the regional offices of the two companies represented in the exercise. The first company is the accounting firm referenced as Integritas International and the second company is the client organization known as Reliant Business Logistics. We created locations for the teams to help differentiate which accounting firm met with which client organization.

There are many stages to this exercise. The diagrams below provide a description of the material used during each phase of the exercise. In the Procedure section, we explain how the materials are integrated into that particular part of the exercise.

Media

The media component requires the use of video capturing

and clip replay. Our trained technicians capture clips of the communication interactions during the different rounds that are played back during the debrief session.

We will also use the Echo 360 active learning program (2014) to capture the student presentations. The Echo 360 program provides students the opportunity to review their presentations outside of the exercise.

PowerPoint Presentation

We created a simple PowerPoint presentation to help differentiate the stages of the exercise. The first slide is a standard description of role play expectations. See Appendix A. Students read the expectations at the beginning of class. We then display a visual image to present the different stages of the exercise they are enacting: a picture of a social setting depicts the social conversation phase, a picture of a business setting reflects the meetings, and a picture of a presentation represents the preparation for the presentations.

Company Name and Position Descriptions

We created five groups to accommodate our classes of 40 students. Participants play a role in one of the two designated companies. Each company has five offices and each office has four participants playing the role of an assigned position. The first company is an accounting firm known as Integritas International and has offices located in Los Angeles, San Francisco, New York, Atlanta, and Hong Kong. The second company is the client organization known as Reliant Business Logistics with offices located in Los Angeles, Seattle, Newark, Charlotte, and Singapore. See Appendix B.

Participants are assigned a company location and position description. As participants arrive, we hand them a color coded folder with the company name, city location, and a job description. We then guide them to their room locations. We make sure to balance the rooms to have enough company representatives. See Appendix B for a chart layout. We recommend using different colored paper to differentiate the groups. For example, the Hong Kong Integritas International company information is printed on purple paper and placed in purple colored file folders. The purple color folders then contain one of the four job descriptions associated with the company.

Integritas International position descriptions.

The four role positions range from entry level to executive officers. The four positions include: first year associate, auditor #1, auditor #2, and managing partner. For each position, there is a description of the person's role and responsibilities and personal attributes such as likes, values, character traits, and personality type. In the event that there are not enough people to play the roles, one of the auditor positions does not need to be filled. Appendix C contains the position descriptions for each role. We also included a company mission statement and value proposition statement with each role position so participants have a better understanding of the company that is employing them.

Reliant Business Logistics position descriptions.

As the client organization, the position descriptions for Reliant Business Logistics also reach across the spectrum from entry level to executive leadership. The positions include: administrative assistant, senior accountant, controller, and chief financial officer. The Reliant position descriptions also contain information about each person's role, responsibility, values, character traits, and personality type. The administrative assistant and chief financial officer are essential positions to the role play interactions. Make sure these are filled first. If there are not enough participants, determine which of the remaining two positions are nonessential. Appendix D provides the position descriptions.

Interpersonal Conversation Sheets

The interpersonal conversation sheet is used during the first group interaction. We designed the interpersonal conversation sheet for participants to keep track of the names, positions, and similarities of each person and her or his position in each company. See Appendix E for an example. Participants have a specific amount of time to talk to everyone.

Facts Disclosure Sheets

We designed the fact disclosure sheet to present to both companies during the first audit interview meeting. We also share the facts disclosure sheet with Reliant Business Logistics to provide information about what they should feel comfortable sharing. The sheet helps the members of Integritas International frame their questions during the interview phase and provides background information for Reliant to help frame the context of the conversation. While the facts disclosure sheets contain the same information, there are specific directions related to each company that make them separate. See Appendix F.

Personal Information Sheets

Prior to the second audit interview meeting, we distribute the personal information sheets to the respective companies. The personal information sheets add another dimension to the interviewing process. The new information shows the role of informal communication in fact finding and also represents ethical challenges when gathering information. Appendix G contains the personal information each group receives.

Executive Summary Guidelines

Prior to arrival to the experiential learning exercise, students studied the components of creating an executive summary. The summary guidelines are designed to guide the two minute presentation Integritas International representatives create based upon the facts gathered from the interviews. Appendix H contains the executive summary information shared.

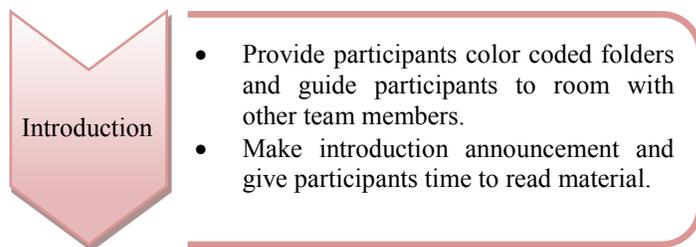
Organizational Assessment

While the Integritas International offices worked on the executive summaries, we wanted to have an assignment available for the Reliant Business Logistics offices. We created an organizational assessment form sent out by the Vice President

of Human Resources of Integritas International (see Appendix I). The Reliant Business Logistics teams will present their assessment of the communication skills and ethical standards of the Integritas International team.

Observer's Guide

We developed the observer's guide for participants who did not have a role to play. See Appendix J. Observers used the form to answer questions and record their observations during the different stages of the exercise. The observers share their perspectives for the group they observed after both sides of the group give their presentations.



Introduction

- Provide participants color coded folders and guide participants to room with other team members.
- Make introduction announcement and give participants time to read material.

Before the participants arrive, display the role play slide projected on the screen. As participants arrive, hand them one color coded folder, direct them to their home office room location, and instruct them to read the information on the screen and in the folder. If there is enough space, assign each group to a separate room. If there is not enough space, start the exercise with home offices of the same companies together in the same room. For example, Integritas International's Los Angeles office and Integritas International's Atlanta office are assigned the same room for their home office location. See Appendix B for similar group assignments and mixed group assignments. Once participants are settled in the rooms, introduce the exercise. Then, give the participants a few minutes to read the role description profiles. Before the participants arrive, display the role play slide projected on the screen. As participants arrive, hand them one color coded folder, direct them to their home office room location, and instruct them to read the information on the screen and in the folder. If there is enough space, assign each group to a separate room. If there is not enough space, start the exercise with home offices of the same companies together in the same room. For example, Integritas International's Los Angeles office and Integritas International's Atlanta office are assigned the same room for their home office location. See Appendix B for similar group assignments and mixed group assignments. Once participants are settled in the rooms, introduce the exercise. Then, give the participants a few minutes to read the role description profiles.

Social Interaction Meeting

- Provide participants with the interpersonal conversation sheets.
- Give participants time to complete sheets with team members in their home office.
- Send Integritas International teams to meet Reliant team members.
- Provide participants time to complete the conversation sheets with the other team members.

Have the participants retrieve the interpersonal conversation sheets and give them five minutes to get to know the members of their team. If there are two different offices in one room, instruct participants to connect with members of the home office team with the same color folder.

After the five minute team conversations, ask the participants to move to the assigned room and bring their folders, conversation sheets, and a pen or pencil. Explain that the participants will have eight minutes to gather information about each individual in the room. During the eight minute social interaction phase, place the facts disclosure sheets in the message box and capture clips from the interaction.

Strategy Meeting #1

- After interpersonal conversation meeting, send teams back to home office location.
- Provide teams with fact finding sheet and give teams time to develop strategy and determine what type of questions to ask.
- Capture video of meeting interactions.

After ten minutes, send participants back to their home office locations to strategize for their first audit interview. Ask the participants to go to the message boxes to retrieve the facts disclosure sheet. Give participants five minutes to read the sheets and discuss what type of questions to ask. Then, send the participants back to the room for the first interview session.

Audit Meeting #1

- Have Integritas International teams meet with their respective Reliant Logistics teams for first audit interview meeting.
- Capture video of meeting interactions.

Explain that the Integritas representatives have six minutes to ask questions of any of the Reliant representatives. During the six minutes interview session, place the personal information sheets in the message boxes or prepare to hand them out. Also, capture clips of the interactions.

Strategy Meeting #2

- Send teams back to home office location.
- Provide teams with personal information sheets and give teams time to strategize and determine what questions to ask.
- Capture video of meeting interactions.

After the six minutes, announce that the groups may reconvene in their home office locations to share what they learned. Once participants arrive to the room, ask participants to retrieve the personal information sheets from the message boxes or hand them out. Explain that the groups have four minutes to develop a strategy for obtaining new information and determine what type of questions they want to ask during the second round of interviews.

Audit Meeting #2

- Have Integritas International teams meet with their respective Reliant Logistics teams for second audit interview meeting.
- Capture video of meeting interactions.

After the four minutes, send participants back for the second audit interview meeting and explain that they have six minutes to ask questions and gain information. Explain that both groups may ask questions and that the answers must be honest to the person's role and relevant to the task at hand. During the six minutes, place the executive summary sheets in the boxes or prepare to hand them out, place the organizational assessment in the boxes or prepare to hand them out, and capture clips or scans of the interactions.

Presentation Preparation

- Send participants back to their home office locations.
- Provide teams with the executive summary handout or the organizational assessment.
- Give participants time to develop their two-minute team presentations.

After the six minutes, send the groups to their home office locations. Explain that the second audit interview meeting is complete and it is time to work on the summary reports. Ask the participants to go to the message box to retrieve the executive summary sheet or the organizational assessment form or hand them out. Explain that both groups have ten minutes to create a two-minute presentation for their respective assignments.

Presentation and Debrief

- Have teams give presentations. Have the Integritas International team present followed by Reliant Logistics team. Continue with order until all teams presented information.
- Conduct debrief session and show some of the video clips.

After ten minutes, have participants meet together and deliver their two-minute presentations. The goal of the ELC exercise is to create a comfortable and safe learning environment for the participants to practice their presentation skills. It is the trainer's discretion to choose to videotape the two-minute presentations. We capture the two-minute presentation with the Echo 360 program and the professor determines how to integrate the presentation feedback in future class assignments.

Have Integritas International representatives present their executive summary first. After Integritas presents, have the Reliant group paired with Integritas deliver the two-minute organizational assessment presentation. If there is time, show clips from the session and debrief with questions related to the exercise. Appendix K lists the procedural announcements to make and actions to take throughout the exercise. After all groups present their findings, use the time to debrief and discuss what participants learned during the exercise.

DEBRIEF DISCUSSION

The debrief sessions yielded unique participant perspectives. Some participants did not address the personal information in the meeting, choosing to focus on fact gathering. Other participants brought up the personal information in the second meeting and learned the importance of focusing on the facts while maintaining personal rapport.

The exercise also helped participants recognize the value of interpersonal interaction when gathering information. Some members of the Integritas International teams held a round table discussion to obtain information and other Integritas International teams met individually with members of Reliant Logistics. The round table discussion format frequently led to lively discussion and the individual meetings were more focused.

The executive summary reports and organizational assessments generated additional topics of discussion. While the exercise's objectives focused on building communication skills, the topic of ethics emerged from the presentations. During the presentations, teams from both companies recommended not continuing the business relationship. The Integritas International offices felt the Reliant Logistics offices conducted business in ethically questionable ways. Reliant Logistics offices recommended not continuing business because they felt the Integritas International representatives did not value or respect them as customers.

After the presentations, we show clips from the different rounds and engage in a discussion about the learning experience. The clips helped participants see and hear the different strategies groups used and served as conversational topics on ways to gather information. The clips also opened up partici-

pants' perspectives to the communication process. Most participants noticed how their words, tone of voice, or gestures contributed to a productive or destructive interaction.

Participants also saw positive examples of interaction. One Integritas International participant conducted an information gathering session with one Reliant Logistics participant in the corner of the room. The Integritas International participant explained the discussion simulated a business lunch to gain additional information.

The debrief sessions were rich with insight and information. A few participants commented on the value of treating people well. One participant noted the audit information session was not just about the numbers, it was also about treating people well. As participants left, they expressed how much they enjoy the real life simulation. They also provided us great feedback too. They recommended integrating additional business trends into the personal information instead of simply focusing on the private life information. We modified that portion of the exercise based upon the feedback received.

CONCLUSION

The idea of this exercise developed out of the recognition that accounting majors need to recognize the value of interpersonal communication, relationship building, and interviewing skills when engaging with clients. This exercise provides participants the opportunity to practice the communication skills needed to gain essential information while building trust. The exercise targeted accounting students and the scenarios developed focused on terms and possible interactions accountants may experience during an audit. The exercise material can be modified to build communication interactions with various business settings. For example, the scenarios and structure can be modified to help business students in sales and marketing courses or negotiation courses build rapport and develop productive ways to work with resistant clients.

The materials provide details for each phase of the exercise that help create a realistic and relevant experience for the participants. The procedures map out the phases of the exercise and in the end, participants leave with a final product with the presentation. This is an active exercise that allows participants the opportunity to process information in segments, see how the pieces fit together, and hopefully experience the value added in client engagement through positive confirmation.

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APPENDIX A

ROLE PLAY DESCRIPTION

Role Playing

Involves **realistic behavior** under simulated conditions

Information provided is not a script – use your imagination to flesh out your role

Accept the facts of the role as given - the situation is valid

Don't disclose the role - act it out

Try to feel the way the person in that role would feel

Be the role - draw on your own experiences

Try to feel comfortable with the role - do not overact

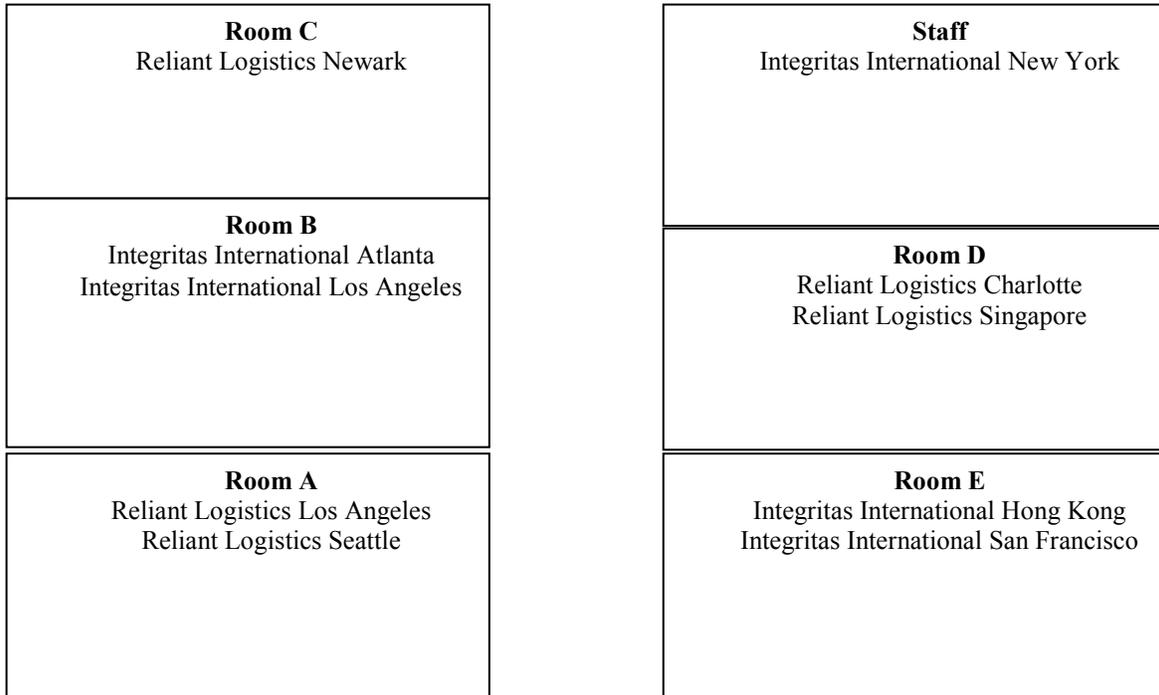
Develop the situation spontaneously - experience the role

Allow the role to evolve with the situation

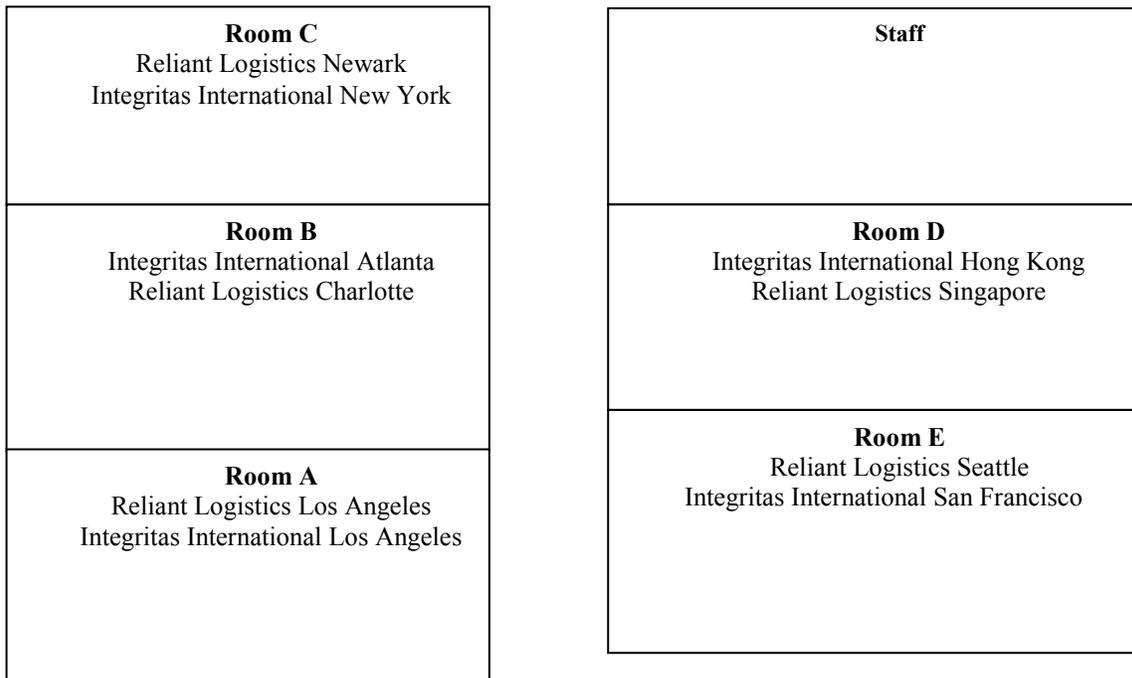
Make assumptions about the role, but don't change the basic content of the role

APPENDIX B CITY NAMES AND RANDOM ASSIGNMENT CARDS

Similar Room Map for Initial Meeting,
Information Sharing, and Summary Presentation



Integrated Rooms Map for Social Interaction and
Fact Gathering Rounds 1 and 2



APPENDIX C INTEGRITAS INTERNATIONAL POSITION DESCRIPTIONS

(#1) Integritas International _____ Office First Year Associate Position And Company's Mission Statement, Value Proposition

NOTE: Please do not share the information on this position description with anyone until instructed to do so during the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

First Year Associate – As a recent graduate of the USC Leventhal School of Accounting, you are excited to land your first full time position with Integritas International. You know the hours will be long and there is a lot of grunt work, yet you are willing to put in your time to gain great experience. Your primary responsibility is to prepare documents for the auditors, conduct research, collect information, and analyze documents. You like adventure and learning new things. You were also highly involved in campus life at USC.

Mission Statement Integritas International balances business and accounting principles and standards in the business world with consideration and respect for clients.

Value Proposition We integrate hard work and humility, ethics and empathy, and concern and competitive edge to the work we do and the clients we serve.

(#2) Integritas International _____ Office Auditor #2 Position And Company's Mission Statement, Value Proposition

NOTE: Please do not share the information on this position description with anyone until instructed to do so during of the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

Auditor #2 – You have worked for Integritas for six years and an auditor for the company for four years. You are looking forward to the opportunity to be promoted to the next level. You enjoy working for the company and would like to be considered for the next promotion. If you are passed up for promotion again, then you will begin looking for another position because you recognize the value and experience you bring to the company and want to be rewarded appropriately. Your primary responsibility now is to train new Auditors out in the field while conducting the audits. You like the opportunity to teach new Auditors the right way to do things and show them how to find loopholes in companies systems. You also are respected in the company for knowing how to ask the right questions to obtain information. Outside of work, you coach your nephew's soccer team. You find mentoring kids rewarding because you get to train them and share in their success when they do well and encourage them in their setbacks to persevere.

Mission Statement Integritas International balances business and accounting principles and standards in the business world with consideration and respect for clients.

Value Proposition We integrate hard work and humility, ethics and empathy, and concern and competitive edge to the work we do and the clients we serve.

**(#3) Integritas International's _____ Office Auditor #1 Position
And Company's Mission Statement Value Proposition**

NOTE: Please do not share the information on this position description with anyone until instructed to do so during of the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

Auditor #1 – Having worked with the company for two years, you are excited about your recent promotion to Auditor. You look forward to working on your first assignment with a Senior Auditor who is well respected for the work done. Your primary responsibility is to meet with clients such as Reliant Business Logistics, review their books, interview employees, find inconsistencies with protocol, and make recommendations. You are well liked by all associates in the company because you treat people with respect. Your involvement in competitive sports in college helped you develop discipline and focus in your job.

Mission Statement Integritas International balances business and accounting principles and standards in the business world with consideration and respect for clients.

Value Proposition We integrate hard work and humility, ethics and empathy, and concern and competitive edge to the work we do and the clients we serve.

**(#4) Integritas International _____ Office Managing Partner Position
And Company's Mission Statement, Value Proposition**

NOTE: Please do not share the information on this position description with anyone until instructed to do so during of the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

Managing Partner – Your uncle helped establish Integritas International and you are grateful for the legacy you bring to the company. While people know you are family, they also see how you have worked hard to become Partner and respect your work ethic. You help gain new clients, schedule ethics and compliance training for employees, and mentor Auditors and Managers to help them grow professionally. As a military Veteran, people respect your strengths in negotiation, strategic thinking, and conflict mediation.

Mission Statement Integritas International balances business and accounting principles and standards in the business world with consideration and respect for clients.

Value Proposition We integrate hard work and humility, ethics and empathy, and concern and competitive edge to the work we do and the clients we serve.

APPENDIX D
RELIANT BUSINESS LOGISTICS POSITION DESCRIPTIONS

**(#5) Reliant Business Logistics _____ Office Administrative Assistant Position
And Company's Mission Statement, Value Proposition**

NOTE: Please do not share the information on this position description with anyone until instructed to do so during the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

Administrative Assistant - As Administrative Assistant for the publicly held Reliant Business Logistics, you have worked for the company for 5 years and are entrusted with much information. Your primary responsibilities include: answering phones, filing information, writing correspondences, completing wire transfers, scheduling appointments for executive meetings, and other responsibilities as assigned. Sometimes it seems like you are also the personal assistant for the CFO as you make arrangements for personal life details such as scheduling vacations, paying bills, etc. People feel comfortable talking to you and often share personal information with you as you listen well and help people consider options for personal situations. You've developed that sense of compassion with your volunteer work at the animal shelter and the winter clothing drive for the local homeless shelter.

Mission Statement: Reliant Business Logistics exists to provide reliable, efficient, and effective solutions in product supply chain and final delivery for our customers.

Value Proposition: We value people and our product. Innovation and technology in product delivery are at the heart of our success and positive and productive relationships with our employees, customers, and vendors drives us to create the best, be the best, and serve the best.

**(#6) Reliant Business Logistics _____ Office Senior Accountant Position
And Company's Mission Statement, Value Proposition**

NOTE: Please do not share the information on this position description with anyone until instructed to do so during the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

Senior Accountant – As the Senior Accountant, you have worked at Reliant Business Logistics for 7 years. You started as Associate and worked your way up to Senior Accountant. You enjoy the company and its perks such as season tickets to sporting events, company retreats, and family days. Your goal is to become Accounting Manager, yet that seems like it will be awhile because the current Accounting Manager has held the position for 10 years. You are willing to stay where you are for now. Your primary responsibilities include: preparing the tax returns, reporting inconsistencies, process accounts payables and receivables, hiring interns and associates. You enjoy spending time with your family boating and taking your son fishing and watching your daughter play soccer. You are known for being level headed and still competitive.

Mission Statement: Reliant Business Logistics exists to provide reliable, efficient, and effective solutions in product supply chain and final delivery for our customers.

Value Proposition: We value people and our product. Innovation and technology in product delivery are at the heart of our success and positive and productive relationships with our employees, customers, and vendors drives us to create the best, be the best, and serve the best.

**(#7) Reliant Business Logistics _____ Office Controller Position
And Company's Mission Statement, Value Proposition**

NOTE: Please do not share the information on this position description with anyone until instructed to do so during the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

Controller – As the Controller, you serve as the bridge between the Accounting office and the Executive Officers. The Senior Accountant provides updates and reports regarding current accounts. You also track quarterly profits and losses and project forecasts. Your job is your life so you don't mind working long hours or spending time in the details which is fine since the single life is for you. You are frequently the first to arrive to work and the last to leave. During your time off, you like to watch professional basketball and baseball games in person or on television with your friends. You are a walking encyclopedia of sports facts and trivia. You are focused and pay attention to detail. People who don't know you think of you as shy. Once they get to know you, they see how fun and smart you are.

Mission Statement: Reliant Business Logistics exists to provide reliable, efficient, and effective solutions in product supply chain and final delivery for our customers.

Value Proposition: We value people and our product. Innovation and technology in product delivery are at the heart of our success and positive and productive relationships with our employees, customers, and vendors drives us to create the best, be the best, and serve the best.

**(#8) Reliant Business Logistics _____ Office Chief Financial Officer Position
And Company's Mission Statement, Value Proposition**

NOTE: Please do not share the information on this position description with anyone until instructed to do so during the exercise. In the assigned role, you need to take on the persona of this role. In conversations with others, focus on the character attributes, personality qualities, and job responsibilities of the role. Please use the scratch paper provided to take notes as you will not have the position description with you during the meetings.

Chief Financial Officer – As CFO, you have worked with Reliant Business Logistics for 4 years. Previously you worked for the competitor until a hostile takeover forced you out. You quickly landed the position as CFO. You like the pay and perks, yet the work is not challenging. Your primary responsibility is to represent the company at company and financial events, connect with the controller for status updates, and present reports to stakeholders. People at work are cordial and respectful to you and you get together with your family and friends for barbecues and outings. You are deemed successful by the world's standards and at the same time you are restless with life. You believe there is more out there for you and you are seeking ways to find joy and pleasure. Some people may question your personal choices, but they just don't understand what it's like to be you.

Mission Statement: Reliant Business Logistics exists to provide reliable, efficient, and effective solutions in product supply chain and final delivery for our customers.

Value Proposition: We value people and our product. Innovation and technology in product delivery are at the heart of our success and positive and productive relationships with our employees, customers, and vendors drives us to create the best, be the best, and serve the best.

APPENDIX E

INTERPERSONAL CONVERSATION INFORMATION SHEET

Directions: Your goal is to connect with each person in the room in the next 10 minutes. Gain the following information about each person: Name, Position, Company, interests, commonalities, etc. Write down the information in the space provided.

Name	Position	Company	Interests, Commonalities, etc.

APPENDIX F

INTEGRITAS INTERNATIONAL FACTS DISCLOSURE SHEET

Three facts about Reliant Business Logistics can benefit the audit. During the first round of fact finding, determine which questions to ask that will help you gain additional information about the following three topics. Your goal is to obtain information that will help you create a two-minute executive summary presentation at the end of the session.

1. The United States government is cracking down on havens for corporate tax inversion. For clarification, the definition of tax inversion is provided in the next paragraph¹. Companies such as Reliant Business Logistics are considering acquiring Jaguar Delivery in Britain which would make it difficult for Reliant Business Logistics to benefit from tax inversion while maintaining its material operations here in the United States.

According to the Business Dictionary website, tax inversion is defined as:

The relocation of a company's corporate headquarters to a different country with lower taxes. While the headquarters is relocated, the majority of the company's operations typically remain in the higher-tax country of origin. U.S. corporations are more likely to relocate due to high U.S. income taxes. This relocation can also be seen as an act of tax avoidance.

2. Reliant Business Logistics has consistently failed to meet its projected quarterly earnings in the last 18 months.
3. Silver Fox and Associates conducted the last audit for Reliant Business Logistics. In its final report, Silver Fox and Associates raised questions about the ethical conduct of Reliant Business Logistics.

Your goal is to obtain information that will help you create a three minute executive summary presentation during the debrief session of class.

RELIANT BUSINESS LOGISTICS FACTS DISCLOSURE SHEET

Integritas International is aware of the following three facts about Reliant. If you are asked questions about the topics, please provide a response. Decide as a team what information you will share about the three topics. During the meetings, assess the communication skills, character traits, knowledge, and demeanor of the Integritas' team for an assessment you will complete at the end of the session.

1. The United States government is cracking down on havens for corporate tax inversion. For clarification, the definition of tax inversion is provided in the next paragraph. Companies such as Reliant Business Logistics are considering acquiring Jaguar Delivery in Britain which would make it difficult for Reliant Business Logistics to benefit from tax inversion while maintaining its material operations here in the United States.

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2. Reliant Business Logistics has consistently failed to meet its projected quarterly earnings in the last 18 months.
3. Silver Fox and Associates conducted the last audit for Reliant Business Logistics. In its final report, Silver Fox and Associates raised a question about the ethical conduct of Reliant Business Logistics.

¹www.businessdictionary.com/definition/tax-inversion.html#ixzz3GRB5muwh

APPENDIX G PERSONAL INFORMATION SHEETS

Reliant Logistics Personal Information New Bulletin

Members of your company have learned inside personal information about members of the Integritas International auditing team. The information **may or may not affect** your work with the company.

The Senior Accountant has learned that the HR Director of Integritas is engaged to the VP of Operations for Reliant.

One of the Auditor's is interviewing for position with other companies. The Auditor was seen on the golf course with the Reliant Controller and an Integritas competitor.

Integritas International Personal Information Bulletin

Members of your company have learned inside personal information about members of Reliant Business Logistics. The information **may or may not affect** your work with the company.

An Auditor has learned that the CFO of Reliant is a relative of the company's majority stockholder.

The global economic recession negatively impacted Reliant's quarterly projected earnings over the last eighteen months.

Reliant's Administrative Assistant revealed to the first year Associate that the Administrative Assistant knows that the CFO has deposited large sums of money into the CFO's personal account.

The accounting software Reliant recently purchased did not migrate well with the previous accounting software. There were many glitches in the new system regarding previous payroll and billing accounts.

APPENDIX H EXECUTIVE SUMMARY GUIDELINES

Executive Summary Assignment

Your Integritas International office will create and present an executive summary for information discovered during the interviews. You will have 15 minutes to create a 2 minute presentation. Determine who will present which portions of the presentation. Organize the presentation to include the findings, conclusions, and your recommendations. Determine which members of your team will give the presentations.

Findings

Conclusions

Recommendations

APPENDIX I RELIANT ORGANIZATIONAL ASSESSMENT

Dear Reliant Business Logistics,

We appreciate the opportunity to serve your company's auditing needs. We believe the manner in which we conduct our business with you reflects our core values of consideration and respect for our client. We strive to exemplify the values through our hard work, ethical standards and practices, and care and concern for our client. Please answer the questions below and present your assessment in a two minute report at our executive summary and assessment meeting.

Sincerely,

Rachel Seele
Vice President of Human Resources
Integritas International, Los Angeles

Integritas International Company Assessment of Audit Experience

1. Using the following scale, how would you rate how valuable you were as a customer?

1	2	3	4
extremely devaluated	devaluated	valued	extremely valued

2. What did our auditing team say or do that generated the above score?

3. What was your most memorable moment with the team?

4. What did the team do to build trust with your company?

5. How did the auditing team demonstrate integrity and a high standard of ethics during the audit?

6a. Were there any situations that occurred that signaled questionable ethical conduct? Yes or No.

6b. Please provide a brief explanation of the response given in 6a.

7a. Would you hire Integritas International, Los Angeles to conduct a future audit? Yes or No.

7b. Please explain the reasons for your decision.

APPENDIX J OBSERVER'S GUIDE

Answer the following questions based upon your observations.

Interpersonal Conversations

In the time provided, how many members talked to everyone in the room?

What were common questions asked?

What did people do to build trust and rapport with other company members?

Team Strategy Meetings (Disclosure of Information and Personal Information Meetings)

How did the teams use their time?

What was the most unique strategic question or plan offered?

Information Gathering Meetings

What did the Integritas auditors *say* to help build trust during the meeting?

What did the Integritas auditors *do* to develop rapport with Reliant team members?

How did the Integritas auditors use their time to gain information? What type of strategy did they employ?

How did Reliant team members respond to the questions?

What was a memorable moment or highlight from the information gathering sessions?

How would you have handled the situation to gain necessary information while building trust?

What questions would you ask?

Summary and Assessment

How successful do believe Integritas was to obtain information to develop their executive summary (findings, conclusions, recommendations)?

What could they have done differently?

APPENDIX K FACILITATOR RUNNING NOTES

Materials

- Echo link to record executive summary presentation
- Role Playing PowerPoint
- Company name and position number cards
- Company name cards
- Integritas International Position Description Sheets - First Year Associate (1), Managing Partner (2) Auditor #1 (3), Auditor #2 (4), Put each position description into a numbered envelope.
- Reliant Business Logistics Position Description Sheets – Administrative Assistant (5), Senior Accountant (6), Controller (7), CFO (8)
- Interpersonal social conversations sheet (name, position, personal information)
- Facts disclosure sheets for Integritas International
- Facts disclosure sheets for Reliant Business Logistics
- Personal Information sheets for Integritas International
- Personal Information sheets for Reliant Business Logistics
- Executive Summary guidelines
- Reliant Business Logistics assessment
- Scratch paper

Preparation

- Place Role Playing PowerPoint on Screen
- Put the interpersonal conversation sheets in the message box.

Hand out the folders to students as they arrive and tell them to begin reading the information. Begin with the Role Play slide on the screen.

Announcement #1A: Welcome to the ELC. My name is Stephanie and I am your facilitator for today's exercise entitled Positive Confirmation, an exercise designed to help you develop your interpersonal communication and interviewing skills. In this exercise, you represent an office from either an auditing firm or an organization going through an audit. There will be different meetings throughout the exercise and ending with a two minute presentation from each of the ten offices. In this exercise, we want you to take on the persona of the role assigned to you and we want your responses to be honest and authentic to that role as well.

I want to share with you a few reminders during your visit to the ELC. As the signs indicate neither food nor beverage is allowed in the rooms so please leave items in your backpack or on the counter outside your room. Also, the ELC is an electronics free zone. Please store in your backpacks or bags all cell phones, laptop computers, iPads, and any other electronics device.

Take a few minutes to read the position descriptions and become familiar with your role. **Please do not write on the role position description sheets. We will use them for other classes.** Take notes on the scratch paper provided as reference for your roles in future meetings. We want you to take on the personality qualities of the role assigned to you. As stated in the role position description, please do not share the information about your role until instructed to do so during the exercise. Please take a few minutes to read the descriptions.

Announcement #1B: It is time to get to know your office team members. Each different colored folder represents a different office location. Go to the message box to retrieve the interpersonal conversation sheets. Take the next **five minutes** to learn each person's name, title, company, interests, commonali-

ties, etc. that will help build rapport with your officemates. During this time focus on talking only to the people with the same color folder as you.

Action:

- Place the color coded sign on the doors. Assign the individual offices to rooms (Room A is green= Reliant LA, Integritas LA ; Room B is blue = Reliant Charlotte, Integritas Atlanta ; Room C is yellow = Reliant Newark, Integritas NY ; Room D is orange = Reliant Singapore, Integritas Hong Kong; Room E is red = Reliant Seattle, Integritas SF)
- Advance the PowerPoint to the Social Event.

Announcement #1B: It is time for a dinner meeting between Integritas and Reliant. Remember the purpose of the dinner meeting is to build rapport in an informal setting. You may leave your belongings in the room as you will be returning to this room. Please put the position description folders in the message boxes. You may bring the notes you took on your position, the conversation sheet, and a pen or pencil. Thank you.

Please report to the room assigned for the dinner meeting between Integritas and Reliant. If your folder is green go to Room A. If the folder is blue, go to Room B. IF the folder is yellow, go to Room C. If the folder is orange, go to room D. If the folder is red, go to room E.

At this dinner meeting, your goal is to talk to members of the other company in the room. Find out the person's name, title, company, interests, commonalities, etc. that will help build rapport with each other. Write down the information on the conversation sheets you started earlier. Beginning now, you have **8 minutes** to interact with everyone in the room.

Action:

- Look for one or two clips from the dinner meeting.
- Place Fact finding sheets into the message boxes.

After 10 minutes, make Announcement 1C: The dinner meeting is over. Please return to your original rooms. Once in the room, go to the message box and take out the fact disclosure sheet. You will have **5 minutes** to meet with the colleagues in your unique office locations (Integritas International and Reliant Business Logistics). Discuss the information you received to determine what strategy you will use to gain information beyond the facts disclosure sheet and share information. **Please use the available scratch paper to write down notes and do not write on the sheets. Thank you.**

After 4 minutes, make Announcement #2A: You are now ready for your first audit interview meeting. Return now to the room assigned to you to meet the other company. The next **6 minutes** is designed for you to talk to the respective company representatives to gather more information that will help you put together a summary beyond what you already know from the disclosure sheet. Remember Reliant representatives, when asked a question; please provide an honest answer and relevant response.

Action:

- Clips – Look for one or two clips to show questions asked information shared.
- Place Integritas and Reliant personal Information sheets in the message boxes.

After 6 minutes, make Announcement #2B: The first fact finding meeting is complete. It is now time to reconvene with your company colleagues and share what information you learned. There is additional interpersonal information for you to review. Go to the message box to retrieve the new information. Your group will have **4 minutes** to talk strategy on how the new information **may or may not** impact the audit and what type of questions may be appropriate to ask.

Action:

- Clips – Scan rooms for clips fact finding.

After 4 minutes, make Announcement #3: It is time to for the second audit interview meeting. You have **6 minutes** to continue gathering information. Both groups have information to ask questions. Re-

member when asked a question; please provide an honest response based on the person's role and relevant response to the task at hand.

Action:

- Clips – Scan rooms for clips fact finding.
- Place the executive summary sheets in the Integritas box.
- Place the organization assessment sheet in the boxes.

After 6 minutes, make Announcement #4A: The second audit interview meeting is over. It is now time to meet with your office location colleagues to complete the final assignment. You will have **10 minutes** to complete this next assignment. Each office location will create a **2 minute presentation**. Integritas International members will create a **2 minute** executive summary to present of findings that do not appear on the facts disclosure sheets and Reliant Business Logistics will present a **2 minute** a company assessment of the auditors. We will give the presentations based upon the folder colors. Due to the 2 minute time limit, there will be no PowerPoint presentations. Remember this is about new findings. Choose who and how you will present the information and use the scratch paper provided to write any presentation notes.

Please put all role description sheets, the fact disclosure sheets, and the personal information sheets in the message box at this time.

After 8 minutes, make Announcement #4B: You have two minutes to finish the work assigned to you. We will meet in two minutes for the two minute executive summary presentations by Integritas International offices and the two minute assessment presentations by Reliant Business Logistics.

Debrief Session

Have groups give two minute presentations. Alternate between the Integritas International office and the paired Reliant Business Logistics office. If there is time, conduct the debrief session and show clips.

1. Provide opportunity to synthesize thoughts from the exercise.
 - a. What are your initial responses to this exercise?
 - b. What role did the interpersonal conversation section serve?
 - c. What information did you gain that helped in future meetings?

Show Interpersonal Conversation scan/clip

2. Discuss theoretical concepts connected with the exercise.
 - a. Integritas International, how were you able to build trust while gaining information for the executive summary? What type of questions did you ask?

Show Audit Interview #1 scan/clip

- b. Reliant, what did Integritas say or do that helped you open up and share information?
- c. How relevant or useful was the personal information gained in the second round of the audit interview?
- d. As auditors, how did you show respect and balance ethics while gaining information?

Show Audit Interview #2 scan/clip

3. Comparison of Exercise to Personal Experiences
 - a. In the communication skills building areas of interpersonal communication, interviewing, and presentations, which skill did you see improve through this exercise?
 - b. What are ways that personal information can have a positive impact on the professional meeting?
4. Personal Application
 - a. What aspects of this exercise are useful for future interviewing situations?