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### Adding to the Mix

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# Adding to the Mix

During one intense week, urban high school students came to IWU's campus to learn about accounting, and also about themselves.

Story by **REBECCA WELZENBACH '07**  
Photos by **MARK VON BROCK**



**A group of ALOT students began their first day of business simulations in The Ames Library with gentle guidance from IWU Professor of Accounting Jerry Olson, who founded the accounting program.**

and Archer Daniels Midland (where they met a real-life soybean counter); attended panel discussions with accounting professionals; and completed a competitive business simulation in which they attempted to evaluate and save a failing software company. “I didn’t think it was going to be this challenging, that I’d have to use my brain most of the time,” said Silvi Kastrati of Lincoln Park High School. “I didn’t expect so much variety.” A career in accounting, she and her fellow students discovered, offers more choices and challenges than they ever expected.

That’s exactly what the program’s founder and director, IWU Professor of Accounting Jerry Olson, wanted them to learn. The ALOT program — launched last year and open to qualified high school juniors and seniors from Chicago and Martin Luther King Jr. High School in Detroit — has several goals. Primary among those goals, says Olson, is to “increase awareness of the diverse number of career opportunities in accounting; expand the interpersonal and financial skills of students; and develop leadership, teamwork, and communications skills in competitive business simulations.”

The simulation, which began early Monday morning and continued until Friday afternoon, was perhaps the most pervasive aspect of the program. Olson and Sarah Riehl, visiting assistant professor of accounting, divided the group into six teams based on each student’s past experience with business and computer skills. Over the course of five rounds, each representing one year, the teams analyzed a fictitious company’s previous financial reports in order to make marketing and budgeting decisions about the future — all while hoping to avoid taking out a dreaded emergency loan, an indicator of bankruptcy.

“The simulation is really hard! We’re in last place right now,” said Tashawna Parker of Martin Luther King Jr. High School on Friday afternoon, as the teams scrambled to make a profit and compile a PowerPoint presentation illustrating their work. Olson was aware of the difficulties the simulation presented — he also uses

As nearly 40 African drums reverberated through a drizzly evening on Illinois Wesleyan’s Eckley Quadrangle, several passersby gathered around to watch and enjoy the rhythm. “What group is this?” asked David Young ’07, a music education major who was among those drawn to the performance. When he learned the drummers were participants in the Accounting Leaders of Tomorrow (ALOT) program, his response rang true. “That’s so cool,” he said. “You don’t expect accounting majors to be doing something like this.”

That same surprise was felt by several of the participants in IWU’s second annual ALOT program. From June 18 to 23, the 32 urban high school students discovered many contradictions to the stereotype of accountants as visor-wearing bean counters. Throughout the week they toured central Illinois corporations such as Caterpillar, State Farm Insurance,

it in college-level business courses. He remembers waiting until the last minute before deciding to include a simulation in last year's ALOT program. "I thought it was going to be over their heads," he admits. "But I'm glad we did it, because when the students evaluated the program, it was the highest-rated part." Students this year agreed. "I'm enjoying the simulations we run every day; it's like a competition," said Brittany Bryant of North Lawndale College Prep High School.

The students needed no encouragement to provoke their competitive edginess. From the get-go they compared their schools and experiences, attempting to one-up each other. "What percentage of your school's graduates go on to college?" prodded one student, eager to tout her school's success rate. "You're awfully loquacious, aren't you?" another responded, evading the question. Misunderstandings were common: when she heard the unfamiliar word, the first student asked, "Are you cursing at me in Spanish?"

Entrepreneurial spirit also ran high. The students' dreams varied widely, from taking over a family business, to running a psychology clinic, to owning a restaurant. In addition to spurring ambition and competition, the simulation promoted teamwork and — the buzzword of the week — communication.

The most important thing accountants must do, the students learned over and over again, is to effectively explain and describe their work to clients and supervisors who need the information, but lack the background to understand it in its raw form. "You have to speak everyone's language," said Tony Brookins of Caterpillar's accounting department during a panel discussion. This made some students uncomfortable. "Do you have to give many presentations?" one student persistently asked every accountant she met. The answer was always yes — with a disclaimer that the nerves that go with public speaking never disappear, so students must continue to learn and improve their communication skills throughout their careers.

Part of that communication was conveyed more informally through evening activities that included bowling at Illinois State University and a social at Tommy's, a restaurant in IWU's Hansen Student Center. While having fun, students were also learning: Tuesday's dinner at the Seven Circles Heritage Center provided an example of a non-profit organization, while Wednesday night's showing of the film *Glory Road* — about Texas Western coach Don Haskins, who led the first all-black starting line-up for a college basketball team to the NCAA national championship — exemplified the power of integrity, dignity, courage, and teamwork in achieving apparently impossible goals.

However, the students really pounded home what they'd learned on Thursday evening, when their enthusiastic drumming attracted so much attention. Chicago-based percussionist Michael Taylor described the cultural history of West African drumming and then threw the inexperienced musicians into playing a rhythm from that region. They learned as they played, following the patterns Taylor first set. When one student lost his place, he watched and listened to the drummer next to him to find it again. Competition and assertiveness gave way to the balance of rhythm, melody, and harmony as each participant learned the value of his or her individual drum within the context of the group.

In addition to grand concepts like integrity and teamwork, the ALOT program emphasized nitty-gritty details, such as the finer points of "business casual" dress and how to write professional thank-you notes that express gratitude and cement business contacts. This balance between the conceptual and the concrete reflects how Olson and Riehl — along with Assistant Professor of Business Administration Sammie



**All 32 ALOT participants formed a circle on the quad for a condensed lesson in West African djembe drumming that also helped them learn the value of working as individuals within the context of a group.**

Robinson and several committed student assistants — collaborated to move this year's ALOT program from dream to reality.

“Jerry is the idea man, and I just tried to crawl in on some of the details,” Riehl says. As business partners, Riehl and Olson complemented one another, sharing responsibility and enthusiasm for the program. They have already begun bouncing around ideas for next year's ALOT session — changes in venue and technology as well as outreach to participants' families are all in the works.



**Students mingled in the sunlit atrium of State Farm Insurance corporate headquarters during a tour of the Bloomington company's accounting and business offices.**

School spontaneously stood and spoke on behalf of her colleagues to thank Olson for the program, she not only demonstrated a talent for public speaking, but a shift in how she and the other students were relating to one another.

Olson noted that, though the students had arrived as a fragmented group, by the end of the week they had cohered as a unit. There was emotion in his voice as he encouraged them to stay in touch, and to spread the word about the program.

“I hope you are ambassadors, that you go out in the world and do good.

“This is not the culmination of ALOT 2006. In my mind,” Olson said, “it's only the beginning.”

This year, Olson increased the length of the camp by one day and upgraded transportation from vans and school buses to a chartered coach bus. Since the program is free to the participants, this required aggressive fund-raising. Olson received funding from the University, as well as donations from Caterpillar, PricewaterhouseCoopers, and the CPA Endowment Fund of Illinois, upon whose board he serves.

This year's most generous grant, however, was more local in origin. In 2005, Olson worked with IWU's Advancement Office to make contacts at State Farm's corporate headquarters in Bloomington. This year, he reestablished those connections. “I asked State Farm for \$20,000. Without batting an eye, Willie Brown gave it to us,” says Olson, referring to the senior vice president at State Farm, who is also active in the Illinois Wesleyan Associates and serves on University's Board of Trustees and Executive Committee.

Olson and Riehl made a point of recognizing contributors at every opportunity, emphasizing the social responsibility of successful businesspeople to give back to the community. “There are too many Ken Lays in the world,” Olson said, referring to the former CEO of Enron. “What we need are more Brian Whitlocks.” The partner-in-charge of Wealth Transfer Services for the certified public accounting firm Blackman Kallick of Chicago, Whitlock donated money out of his pocket to buy several TV sets used each year by ALOT participants.

At a formal dinner hosted by Illinois Wesleyan President Richard F. Wilson on Friday evening, ALOT students showed how far they had come as a group and as individuals over the course of the week. When Ke'Lita Sherrod of Martin Luther King Jr. High

