

**FACULTY AND STUDENT PERSPECTIVES ON THE TEACHING
OF NONTRADITIONAL ACCOUNTING STUDENTS**

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DEDICATION

I dedicate this dissertation to my parents: Victor Carl Jinkens and Irene Tuttle Jinkens whose love will endure forever.

ACKNOWLEDGMENTS

I owe thanks to my parents without whose help I would not have started nor completed this dissertation. My father provided me with commitment to ideas. He was a self-made entrepreneur with only a 10th grade education. Although he did not have a formal education, he was very intelligent and frequently explained things to me that college professors could not explain. He left me with an appreciation for people in general, with the advise to never place people into situations where they would not have an alternative choice, as well as an understanding that all people's lives' are of equal value regardless of whether they were completely incapable of doing anything, or endowed with numerous academic distinctions. My mother instilled in me an appreciation for education. She taught primary school for 37 years without missing a day.

I owe a debt of gratitude to my wife Bonnie who encouraged me to continue when faced with seemingly unsurmountable obstacles, and my faithful companion, Jonathan, who was always available with love, compassion and a wag of his tail.

I also owe a debt of gratitude to all of the faculty and students who allowed me to interview them, but I am unable to list them because of promises of anonymity and space limitations.

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ABSTRACT

The study explores two research questions: Q1, What teaching methods do four-year accounting faculty use with nontraditional accounting students? and Q2, How effective do accounting faculty and students perceive those methods to be with nontraditional accounting students? Nontraditional students are defined to be students 25 years of age or older.

After interviewing 30 faculty members and surveying 53 students, a variety of different teaching methods developed. Although, faculty indicated an inclination for lecture, they preferred group work, but did not use it because of time limitations and large class sizes. Further, the younger/traditional students preferred a variety of different teaching methods, while the older/nontraditional students preferred homework.

Of particular importance was the finding according to faculty, that the wants and needs of the accounting profession did not correspond with the reasons why students major in accounting. The accounting profession wants and needs people with problem solving skills, an ability to cope with ambiguity, general business knowledge, and interpersonal skills. However, students are majoring in accounting because they want financial security; believe accounting is mathematics; like accounting's procedural nature; and believe accounting is unambiguous. Therefore, to graduate accounting students with congruent wants and needs with those of the accounting profession, accounting schools must either redirect accounting student majors or attract different students to accounting.

Also of particular importance, was the differences of opinion by faculty of

whether there should be an additional 30 hour educational requirement to become a CPA. While most faculty agreed that the additional education improved professional quality, and some even wanted the requirements made more stringent, perhaps similar to those to become an attorney, a significant and vocal minority of the faculty stated that they were opposed to the additional educational requirement because it would prevent poorer students from majoring in accounting because of the additional cost of the additional education.

Finally, there is the issue of competition in the classroom. Most faculty indicated that competition was a fact of life in accounting, that competition needed to be used in the classroom, and that students needed to learn how to cope with it.

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LIST OF ABBREVIATIONS

AAA	American Accounting Association
AACSB	American Assembly of Collegiate Schools of Business
AECC	Accounting Education Change Commission
AICPA	American Institute of Certified Public Accountants
ANOVA	Analysis of Variance
APEP	Available Prior Examination Policy
CAI	Computer Aided Instruction
CBI	Computer Based Instruction
CPA	Certified Public Accountant
CPE	Continuing Professional Education
FASB	Financial Accounting Standard's Board
GPA	Grade Point Average
IMA	Institute of Management Accountants
MACC	Master of Accounting
MCA	Multiple Classification Analysis
SSC	Self-study Classes
TC	Traditional Lecture and Discussion Classes

Chapter I

Overview of the Research Problem

“While we have been long-time supporters of accounting education, if we were creating a new business school today, we would not have separate undergraduate and graduate accounting programs. At least, we would not have accounting programs that are structured as they are today.

You may consider this quote to be blasphemous, especially coming from two people who have been heavily involved in accounting education leadership, but that statement reflects our true feelings. It is motivated by our belief that accounting education today is plagued with many serious problems and our concern that if those problems are not seriously addressed and overcome, they will lead to a demise of accounting education” (Albrecht & Sack, 2000, p. 1).

The preceding is from a study commissioned by the American Institute of Certified Public Accountants, the Institute of Management Accountants, the American Accounting Association, and the five largest CPA firms in the United States. The purpose of the study was to improve accounting education. It addressed the concerns and needs of accounting students. The study of accounting is important, because accounting provides the economic information which all entities must have if they are to prosper, or survive (Larson, 1995, p. 8). “Many people believe that accounting education provides the best background for business and other related careers” (Albrecht & Sack, 2000, p. 1).

1.1 Background of the Study

One important aspect of higher education instruction concerns the need to improve education for nontraditional students, since “Almost 75 percent of today’s undergraduate students are considered ‘nontraditional’ because of their age, financial status, or when they enrolled in college, according to a report released by the U.S. Education Department” (Nontraditional Students Dominate Undergraduate Enrollments, U.S. Study Finds, 2002). Addressing teaching methods for nontraditional accounting students is important given that: one, if the students are well suited to be accountants, then the profession of accounting can provide these students with substantial income; and two, there is a need for accountants which these students can fill (Albrecht & Sack, 2000, pp. 15, 26). Nontraditional/older students frequently go to school with the specific intent to learn a profession which can provide them with income, such as that provided by accounting, while simultaneously the field of accounting has an unfilled demand for professionals with an aptitude for accounting.

Nontraditional students who are older may also have a better aptitude for accounting than do younger traditional students, because older nontraditional students can relate better to the concepts and usages of accounting than do younger traditional students, because older students have more experience than do younger students. For example, many nontraditional students are older students who have used a checking account for many years. Accordingly, they may better understand the need to reconcile the balance of the bank with that of the check book than would younger/traditional students who may never have had a checking account. Both nontraditional students and

accounting have a need for each other.

However, there are problems with accounting education. As Albrecht and Sack (2000) stated:

Consider the following facts: The number and quality of students electing to major in accounting is decreasing rapidly. Students are telling us by their choice of major that they do not perceive an accounting degree to be as valuable as it used to be or as valuable as other business degrees. Both practicing accountants and accounting educators, most of whom have accounting degrees, would not major in accounting if pursuing their education over again. Accounting leaders and practicing accountants are telling us that accounting education, as currently structured, is outdated, broken, and needs to be modified significantly (p. 1).

The fact that practicing accountants and accounting educators would not major in accounting if they were to pursue their education again emphasizes how much accounting education is outdated and broken. For some practitioners and educators, this may mean that they were not well suited to be accountants from the beginning. For these accounting practitioners and educators who are not well suited to be accountants, accounting education should have helped them determine that they were not well suited to be accountants, and encouraged them to pursue another major. However, for those accounting practitioners and educators for whom accounting had been a proper choice, but now these same people would not major in accounting if they were to pursue their education again, accounting education is especially outdated and broken. However, regardless of the reasons why accounting education is outdated and broken, these are

serious problems which can not be ignored as illustrated in the following figure.

Figure 1

Current Accounting Education Model

<i>Inputs</i>	<i>Current Accounting Education Model</i>	<i>Outputs</i>
<i>The number of students majoring in accounting is down</i>	<i>Accounting practitioners say our educational model is broken and obsolete</i>	<i>Those who have majored in accounting would choose a different major if doing it over again</i>

(Albrecht & Sack, 2000, p. 1)

Unfortunately, the problems with accounting education do not end with the fact that many practitioners and educators wish they had not majored in accounting. It gets worse. As Albrecht and Sack (2000) argue,

Really, it can not get much worse. If our inputs are down, our value-added is being questioned, and those who have matriculated through our programs tell us they would not do it again, then what is our future? It probably would be possible to coast along for a few more years, especially if the economy stays strong, without making any significant changes. We would have to live with less qualified students and reduced resources. In our surveys of accounting program leaders, department chairs told us that the major criterion upon which their budget and faculty allocations are based is “number of students enrolled.” Because of continuously declining enrollments, if we do not take action, we are destined to live with decreasing budgets, decreasing faculty positions, and, possibly,

elimination of our accounting programs. If that possibility does not scare you, it certainly scares us (p. 1)!

The preceding is ironic, because although the supply of qualified accounting students may be decreasing, there is still a significant demand for them. "... Public accounting and industry still see tremendous value in an accounting education and are hiring as many graduates as they can" (p. 15). "Demand for accounting majors from CPA firms looking for auditors is up but supply of students who want to become CPAs is way down" (p. 26).

1.2 Statement of Problem

Accounting education is normally studied as if it were one large homogeneous group of accounting students as did Albrecht and Sack (2000) in their study. However, as many teachers have observed, higher education students, in general, are not homogeneous. They are heterogeneous (Shaw, 1999). Therefore, the purpose of the proposed dissertation is to study only nontraditional accounting students to determine if improved teaching methods can be found for this large homogeneous subgroup of accounting students.

Albrecht and Sack (2000) also noted, there has been a decline in student interest in accounting while job demand for accounting has remained high. Further, it is important to consider what can be done to solve these problems, as well as to determine the most effective teaching methods for nontraditional accounting students.

Defining the problems of ineffective accounting education is important, but to

solve the problems we must first ask ourselves why the problems exist. The major contributor to these problems seems to be that accounting education has not changed in 50 years despite attempts to improve it (Bedford et al., 1986; Cummings, 1995; Kulberg et al., 1989). In the 1970's, the Big-8 Accounting firms funded the Accounting Education Change Commission (AECC) to improve accounting education, and the AECC created the Bedford Committee which subsequently made recommendations to improve accounting education. However, as literature on accounting education suggests, in general, the Bedford Committee's recommendations, have not been implemented for several decades (Bedford et al., 1986; Cummings, 1995; Kulberg et al., 1989). Perhaps, accounting education has not improved because the recommendations which were made to improve it were for the entire heterogeneous group of accounting students rather than a more homogeneous subgroup of accounting students.

1.3 Teaching Methods

Although teaching methods do make a difference in accounting classes (Friedlan, 1995), only token changes have been made, and those token changes were primarily in introductory accounting classes (Holt & Swanson, 1993). Why limit changes only to introductory accounting classes? Limiting changes to introductory accounting classes is irrational, because if teaching methods do make a difference (presumably a positive difference), then teaching methods should be improved in all accounting classes, not just introductory accounting. However, notwithstanding the preceding, the lecture and routine problem solving teaching methods which have been used for fifty years are preferred by

some accounting students (Slavin, 1989).

To improve the educational process, accounting students should be segmented by learning styles (Wynd & Bozman, 1996). For example, the learning process for nontraditional accounting students should begin with lecture, papers, model building, projects and/or analogies, whereas the learning process for traditional students should begin with logs, journals, discussion, brainstorming, thought questions, and/or rhetorical questions (Svinicki & Dixon, 1998, p. 578). If class segmentation by teaching style is preferable, then why haven't accounting classes been segmented by learning styles? Another paradox is that self-directed education may not be preferred by nontraditional accounting students (Accounting Education Change Commission, 1990), but, despite the students' disdain for it, there appears to be no attempt to try to use less of it with these students.

Group teaching methods are also problematic in nontraditional accounting student education. The much heralded group teaching methods (Johnson & Johnson, 1989) have mixed results in accounting education. Some studies showed that students learned more from groups (Astin, 1993; Roclin et al., 1985), while other studies indicated that the performance of groups was no better than that of an individual working alone (Slavin, 1989), and some studies even indicated negative effects from group learning (Hooper, 1992; Salomon & Globerson, 1986). Additionally, some students who work alone were more motivated than were students who work in groups (Slavin, 1989). Could this be because group learning activities may be stifling the creativity of some students for the sake of others?

In contrast, competitive learning, which has been vilified by many educators (Johnson & Johnson, 1989), may be a preferable teaching method for some students. More specifically, students who associate success and failure with ability, rather than luck, referred to as “winners,” are positively motivated by competition (Smith & MacGregor, 1998; Johnson & Johnson 1989). From my experience as an accounting teacher, I have observed that accounting students relate their success and/or failure with their own ability — not luck. Therefore, competition may be good for accounting students, at least some accounting students.

The preceding indicates unanswered questions and problems, but why is this so? Perhaps there has been no educational improvement because faculty are more frequently rewarded for research rather than teaching (Smith & MacGregor, 1998). Perhaps it is because many faculty believe teaching methods are unimportant, because some researchers have concluded teaching methods make no difference (Smith, 1989). Finally, perhaps there has been no improvement, because the evaluation system is faulty. For example, the literature says student evaluations are the best means of assessing teacher effectiveness, but the social sciences receive consistently higher evaluations than do math and engineering (Murray & Renaud, 1998; Feldman 1998). Why? If the social sciences do consistently receive higher evaluations than math and engineering, and if student evaluations are the best means to evaluate faculty, then does this mean that the social sciences consistently have better teachers than math and engineering? More specifically, are organizational behavior teachers consistently better teachers than accounting teachers?

Regardless of the lack of improvement in teaching methods, they are obviously an important part of accounting education. Although suitable teaching methods have not been found to improve teaching for all accounting students, hopefully, suitable teaching methods can be found to improve the teaching methods for the more homogeneous subgroup of nontraditional accounting students.

The literature on the improvement of accounting education treats accounting students as one large homogeneous group, such as did Albrecht and Sack (2000). However, people are different. No two people learn in exactly the same manner. The research study quoted at the beginning of this paper by Albrecht and Sack (2000) ended with four recommendations for improving accounting education:

1. identify the stakeholders and the environment in which they operate,
2. identify the kinds of programs which should exist for the stakeholders,
3. create an appropriate curriculum for the programs that should exist, and
4. present the curriculum in an efficient and effective manner.

The fourth recommendation includes: (a) how to develop faculty, (b) how to measure performance, and (c) what delivery methods should be used (Albrecht & Sack, 2000, p. 64).

The delivery of accounting education is the basis of this study. However, instead of addressing the entire heterogeneous population of possible accounting students, the focus of this dissertation is nontraditional accounting students. This study will focus on teaching methods that faculty and students prefer for nontraditional accounting students, and which ones are most effective.

In general, if we are to improve accounting education, it is important to identify teaching methods that appear to be successful with nontraditional accounting students. While the AECC, AAA and others have recommended certain teaching methods for accounting students, it is unknown which methods work better for nontraditional accounting students. Should schools implement unstructured problems, team work, life-long learning and/or other teaching methods for nontraditional accounting students? Further, if schools were to decide to implement these paradigms, then how should they implement them? Does the use of such strategies need to be adjusted for different geographic areas and different cultures? Do students learn accounting for the sake of knowing accounting as people might take an auto mechanic's course to learn how to repair their own cars, or an art class for the enjoyment of painting, or do students take accounting primarily because they want to use the knowledge from the class to make money?

Unfortunately, there seems to be no specific definition of a nontraditional student. The distinction between a traditional and a nontraditional student is vague. Whether a student can be classified to be traditional or nontraditional seems to depend upon whether a student can be characterized as representing the embodiment of a variety of different traits (Merriam & Caffarella, 1998, pp. 117-124). However, this vagueness is too imprecise for research. Something more precise must be used to capture the spirit of a student being nontraditional. For this dissertation, there needs to be a means by which nontraditional accounting students can be differentiated from traditional accounting students. Therefore, a demarcation between whether a student is traditional or

nontraditional has been chosen to be 25 years of age for this dissertation, because most students, if they were to enter college immediately after graduating from high school and attended college full-time, would probably graduate with a bachelor's degree by 25 years of age. Therefore, this study will consider accounting students less than 25 years of age to be traditional, while those 25 years of age or older are nontraditional. This is consistent with the literature (Wooten, 1998).

1.4 Purposes of the Study

The focus of this dissertation is the examination of preferred teaching methods used with older/nontraditional accounting students. More specifically, the purpose of the study is to examine teaching methods in accounting for older/nontraditional accounting students, those accounting students 25 years of age or older. My focus on the subgroup of older/nontraditional accounting students is: (a) because of my past experience working with them as an accounting instructor; (b) because, although improved teaching methods have not been found for the larger more heterogeneous group of all accounting students, perhaps improved teaching methods can be found for the more homogeneous subgroup of older/nontraditional accounting students; (c) because older/nontraditional students make up the majority of all students; and (d) because I believe there is a symbiotic relationship between older/nontraditional students and accounting. That is, I believe the older/nontraditional students would benefit by becoming accountants to earn the income associated with accounting, and the accounting profession would benefit from the inclusion of the older/nontraditional students which would help to satisfy the demand for

accountants in society.

My hope is by considering the needs of only older/nontraditional accounting students, that better teaching methods can be developed for this large, but more homogeneous subgroup of accounting students. For older/nontraditional students desiring to learn accounting, the previously described problems of accounting education being outdated and broken are especially acute, because frequently older/nontraditional students encounter barriers to learning which make learning more difficult for them than learning for younger/traditional students (Shaw et al., 1999). For example, since nontraditional students are frequently older (Wooten, 1998), they subsequently may not have attended school for many years, and therefore, they may have forgotten how to study rigorous subjects such as accounting, or they may have family demands with which many younger/traditional students may not have to contend (Mercer, 1989).

With respect to learning styles, the literature has shown that some things are the same for both younger/traditional and older/nontraditional accounting students, but the literature has also shown that some things are different between the two groups of accounting students. There are differences with respect to the importance of effort over aptitude (Wooten, 1998), Kolb Learning Style (Wynd & Bozman, 1996), preference for lecture (Cummings, 1995), and motivators (Wooten, 1998).

Effort for older/nontraditional accounting students, while still more important than aptitude, is not as important as it is for younger/traditional accounting students. Older/nontraditional accounting students are Convergers (more active), while younger/traditional accounting students are Assimilators (more reflective).

Older/nontraditional accounting students do not prefer lecture, but younger/traditional accounting students do prefer lecture. Older/nontraditional accounting students are only motivated by (a) self-expectation, and (b) environment, while younger/traditional accounting students are motivated by (a) self-expectation, (b) environment, (c) grade history, and (d) family (Wooten, 1998).

The most notable findings of previous research dealt with teaching method changes, segmentation, group versus individual learning, cooperative versus competitive learning, lack of belief teaching methods matter, and student evaluations. Why haven't teaching methods changed? Why hasn't segmentation been used? Which is preferable, group/cooperative learning or individual/competitive learning? Why do some faculty believe teaching methods are unimportant? Are student evaluations the best means of evaluating faculty? These are some of the questions this study will attempt to address.

1.5 Research Questions

The study focused on two broad questions:

Q1: What teaching methods do four-year accounting faculty use with nontraditional accounting students?

Q2: How effective do accounting faculty and students perceive those methods to be with nontraditional accounting students?

The research design is qualitative. Full-time faculty at four-year colleges who had taught accounting at least two years were interviewed, and four-year students of all ages who had taken at least three college accounting classes were surveyed.

Chapter II

Review of the Literature

This chapter examines teaching approaches related to college students in general and accounting students in particular. It includes a review of the literature on teaching methods, a discussion of those things which may affect the teaching methods (e.g. motivation, effort, self-efficacy) and, finally, it examines factors related to students' perceptions about teaching effectiveness.

2.1 Introduction

Fifty years ago, accounting professors, instructors and teachers used lecture and routine problem solving to teach accounting. Today, little has changed. The people have changed, but today's accounting professors, instructors and teachers still use mostly lecture and routine problem solving to teach accounting. The exception is that class discussion has been given more emphasis. Subsequently, the academy, which has been desirous to develop creative thinking and self-development in accounting students, is disappointed in the apparent lack of academic improvement (Cummings, 1995).

In response to the preceding criticism of teaching methods in accounting, the Big-Eight Accounting Firms¹ funded the Accounting Education Change Commission, AECC

¹

In the 1970's, the Big-8 Accounting Firms were the eight largest CPA firms in the United States. In the 1970's each of these eight firms was substantially larger than the next smaller firms. As time passed and the size of CPA firms changed, this number changed. Subsequently, the Big-8 became the Big-6, the Final-4, and so forth.

(Kullberg et al., 1989). The AECC created the Bedford Committee which reported that the current accounting education methods were inadequate to meet the needs of an expanded accounting profession. These methods were inadequate, because they did not instill creative thinking or self-development in students (Cummings, 1995). The committee reported that too much emphasis was being placed on learning factual rules and procedures rather than developing an ability to use knowledge analytically (Bedford et al., 1986). Further, the report suggested that students needed to change from being passive learners, who learned accounting rules, to being active learners, who learned how to learn (Williams, 1993).

Calls for a shift in accounting education from students being passive learners to being active learners emphasize the need for accounting students to be more self-directed, life-long learners. Life-long learning emphasizes the importance of adult education (Cummings, 1995), and adult education has characteristics synonymous with those of nontraditional student education (Merriam & Caffarella, 1998; Wooten, 1998). For example, both adult and nontraditional students are part-time, compulsory learners (Merriam & Caffarella, 1998). The shift in accounting education from passive to active learning also requires a wealth of knowledge. It requires scholarship, and fortunately, “professional schools — from architecture, to medicine, to journalism, to education, and accounting — increasingly are linking scholarship to real life. They are demonstrating that not only can knowledge be applied, but theory can in fact emerge from practice, and scholarship can occur” in and out of school (Boyer, 1992, p. 90).

This desired shift in accounting education to more self-directed, life-long learning,

emphasizes the importance of knowledge about adult education (Knowles, 1984; 1990), and to accomplish this desired shift, educators, and professionals, as well as academic institutions need to cooperate in developing consistent, convenient, and cost effective life-long learning educational systems (Previts, 1991).

A good program of instruction should guarantee a great deal of successful student reinforcement (Skinner, 1987). However, currently, accounting faculty have similar teaching styles to those they used 50 years ago (Cummings, 1995). The faculty are primarily using lecture and routine problem solving to teach accounting, despite the fact that the academia does not believe lecture and routine problem solving provide adequate accounting education.

Fortunately, students do not need to have a natural interest in what they are studying, and the subject matter does not need to be embellished to attract attention, but students do better if they can attribute their success to themselves rather than to the teacher (Skinner, 1987). Further, persistence and hard work are the primary factors which lead to successful careers in accounting (Park & Lau, 1995). Thus, most students can succeed in accounting if they have sufficient desire, and if they are sufficiently motivated to do so.

Unfortunately, notwithstanding the preceding, accounting may not be an appropriate major for all students. Since, persistence and the ability to perform difficult work are two of the key factors necessary to be successful in an accounting career, and since accounting can be a stressful profession (Park & Lau, 1995), and since managing stress requires an ability to judge, select and assign priorities to scarce resources, as well

as to organize work to meet tight deadlines (Perspectives on Education: Capabilities for Success in The Accounting Profession, 1989) and, since not all people are capable of coping with these high levels of stress inherent in the accounting profession, accounting may not be an appropriate major for some students.

Especially unfortunate, is that for those students for whom accounting could be an appropriate major, there are still difficulties. Students lack the ability to write, speak, listen, and organize issues effectively. Additionally, students lack the ability to work in groups and interact with culturally and intellectually diverse people (Accounting Education Change Commission: Objectives of Education for Accountants: Position Statement Number One, 1990). In response, the Bedford Committee which was created by the AECC made 28 recommendations. Those which specifically related to teaching methodologies included:

1. Students should be active, independent learners, and problem solvers rather than passive recipients of information.
2. Programs should increase interaction between students and faculty on intellectual issues, emphasizing the personal development of students.
3. Programs should design materials to support new changes. (Bedford et al., 1986)

The preceding were later supplemented by the concerns of the Big-8 accounting firms from the perspective of the practitioner. These additional recommendations included:

4. Programs should create an understanding of the flow of events in history,

and an understanding of the different cultures in today's world.

5. Programs should create the ability for students to interact with diverse groups of people, and for the students to interact at the highest levels of intellectual exchange.
6. Programs should create an understanding for a breath of ideas and issues, as well as an understanding of contrasting economic, political and social forces in the world.
7. Programs should provide students with experience to make value judgements.
8. The general education component of a university education should support the development of the preceding factors, and it should prepare and excite students for life long leaning (Kullberg et al., 1989).

As will be explained, the most important class accounting students will take is their first accounting class, because this class will set the tone for what is to follow in their course of study and future career in accounting. As the AECC (Accounting Education Change Commission: The First Course in Accounting: Position Statement No. Two, 1992) suggested, "The primary objective of the first course in accounting is for students to learn about accounting as an informationally developmental and communicational function that supports economic decision making" (p. 249) .

Friedlan (1995) argued that research has shown

...the teaching approach used in accounting courses has significant effects on students' perceptions. Students exposed to a nontraditional introductory financial

accounting course that placed less emphasis on technical material, made extensive use of prescriptive [mini-cases] and other contextual materials, used classroom discussions and stressed critical thinking skills, tended to have perceptions about the skills and abilities that are more consistent with those identified as necessary by the accounting profession, [and] that students enrolled in a course using the traditional teaching approach were either unaffected or adversely affected by the course (p. 47).

This is important because the career choices that a student makes are based upon stereotypes, and since teaching methods affect the student's perceptions of these stereotypes, accounting courses need to create realistic perceptions about the accounting profession in order to attract students who have qualities consistent with the qualities which the profession wants and needs (ibid).

Accordingly, teaching styles, perhaps those which incorporate the AECC's goals, are important to help students form proper perceptions and stereotypes, and eventually learn accounting. Unfortunately, business schools nationwide are either not adopting these recommendations, or they are only making token adoptions in introductory accounting courses (Holt & Swanson, 1993).

2.2 Teaching/Learning Styles in Accounting

Teachers in the first course in accounting should put a priority on their interaction with students, and on the interaction of students amongst themselves. Student involvement should be promoted by methods such as cases, simulations, and group

projects. Emphasis should be on teaching the students to learn on their own (Accounting Education Change Commission: The First Course in Accounting: Position Statement No. Two, 1992). Choo and Tan (1995) noted, that

Overall, ... instructional mode based on instructor-assisted elaboration alone does not promote learning of audit expertise, but if instructor assisted elaboration is administered as a form of task [property] feedback to correct (reinforce) a preceding wrong (correct) self-generated elaboration [path], the combined [elaboration] is effective in helping students to learn audit expertise (p. 41).

DeCosta and Prater (1973) suggested further, that “a game in introductory accounting, in and of itself, will [not] provide significant differences in attitude or performance on the part of the students” (p. 142), but from my personal experiences games when properly used can improve performance. Thus, styles and different accounting teaching methods can make a difference in accounting students’ ability to learn.

To accomplish the AECC’s and the Big-8’s eight recommendations, the AECC recommended the following six instructional methods be added to the accounting curriculum:

1. active participation,
2. identification and solving of unstructured problems,
3. learning by doing,
4. group work,
5. creative use of technology, and

6. the reinforcement of basic communication, intellectual and interpersonal skills. (Accounting Education Change Commission: Objectives of Education for Accountants: Position Statement Number One, 1990)

To further accomplish these goals, the American Accounting Association suggested that academe should use “real world” learning experiences (Evangelauf, 1989), and that they should help students to become lifelong learners (Bedford et al., 1986), and that the emphasis needs to change from lecture and routine problem solving to inquiry and non-routine problem solving (Hope, 1994).

Another consideration might be an available prior examination policy (APEP). Wright (1986) argued,

Under this approach, prior examinations with solutions are [made] readily available and students are encouraged to take these sample tests under simulated examination conditions....The results revealed that APEP students showed a higher level of satisfaction, believed they learned more, and demonstrated greater interest in the topic than [did] the control group. Instructor teaching evaluations were also significantly higher. *However, there was not a significant difference in the apparent knowledge gained during the course* as measured by a random set of questions taken from CPA examinations [Italics added] (p. 24).

Particular learning objectives require particular teaching methods, and the choice of teaching methods should be based primarily upon the learning objective. Accounting faculty need to use multiple teaching methods to create the different environmental

learning factors needed for the various learning objectives and styles (Bonner, 1999), while simultaneously addressing the need that complex skills require active learning, and passive learning is sufficient for simple skills.

2.3 Schools Without Separate Accounting Programs

In a liberal arts college, students preferred teacher centered instruction, and interestingly, no faculty used learner-centered instruction (Brooks, 1988). Therefore, at least in this case, the teaching/learning style preferred by the students was the one which the faculty were, in fact, using. This is significant, because it demonstrates the influence that students and faculty have on each other about what is taught and how it is taught.

Doran, et al. (1991) further noted, that research has shown that

[Academic] performance and aptitude are the most important determinants of examination performance in both Accounting Principles I and II. Specifically, performance on Examination I [the first accounting test taken in each class] was found to be the single most important predictor of performance on subsequent tests in both courses.... measures of past academic performance and aptitude are significant determinants of future academic performance in accounting principles courses (p. 83).

Obviously, many other things could affect accounting education, but the preceding discussion gives an indication of the spirit of those things which affect accounting education. The preceding has considered schools with accounting classes only, not those with separate accounting programs.

2.4 Schools With Separate Accounting Programs

In those schools that do have separate accounting programs and which have graduate programs, graduate accounting faculty tend to use cooperative education more than undergraduate faculty (Cummings, 1995). Further, faculty who exclusively teach graduate courses may be more flexible in the areas of adjusting the classroom environment and curricular content to meet the changing needs of students. Finally, professors who teach both graduate and undergraduate classes are more accepting of errors from students as a natural part of learning, and they are the professors who are more likely to use dialogue with their students and allow them to take periodic breaks (Cummings, 1995).

The implications of the preceding is that graduate faculty more closely adhere to the AECC's recommendations, and that they appear to be more effective faculty with respect to those recommendations. The preceding sections have considered accounting programs which would include both traditional and nontraditional students. The next sections will consider those things which specifically effect nontraditional accounting students.

2.5 Programs for Nontraditional Accounting Students

As previously indicated, faculty should not rely upon lecture and routine problem solving to teach accounting. They should use more student involvement, and fortunately, adult/nontraditional accounting students, prefer less lecture (Cummings, 1995).

Therefore, there is agreement between the theory and adult students' desires with respect

to this issue. As Conti (1985) noted, “Despite the existence of divergent teaching styles, a significantly large portion of adult [nontraditional] education literature supports the collaborative [learner-centered] mode as the most effective and appropriate style for teaching adults [nontraditional students]” (p. 7). Since adult/nontraditional students prefer learner-centered education, and since it is one of the accepted methods, then should faculty use a variety of different teaching methods as many researchers believe they should, or just collaborative learner-centered education? The answer would seem to be that instructors should diversify their teaching styles to accommodate the different learning styles of the different adult/nontraditional accounting students.

2.6 Segmentation

Segmentation involves using student background, previous educational experience, learning style, and motivation as variables that may influence how students learn in courses. Wynd and Bozman (1996) noted, that “Empirical evidence from a survey administered at a public institution and at a private institution demonstrate that age level and grade point average are significantly related to student learning style.

Segmentation based upon these characteristics would lead to alternative education programs that uniquely meet the needs of their constituents, and the increased efficiency of such college programs could be used to enhance the financial ability of many prospective students to attend a university” (p. 232). This suggests that students may be able to complete programs sooner, or perhaps with fewer classes, if they are segmented, because of the greater efficiency from segmentation.

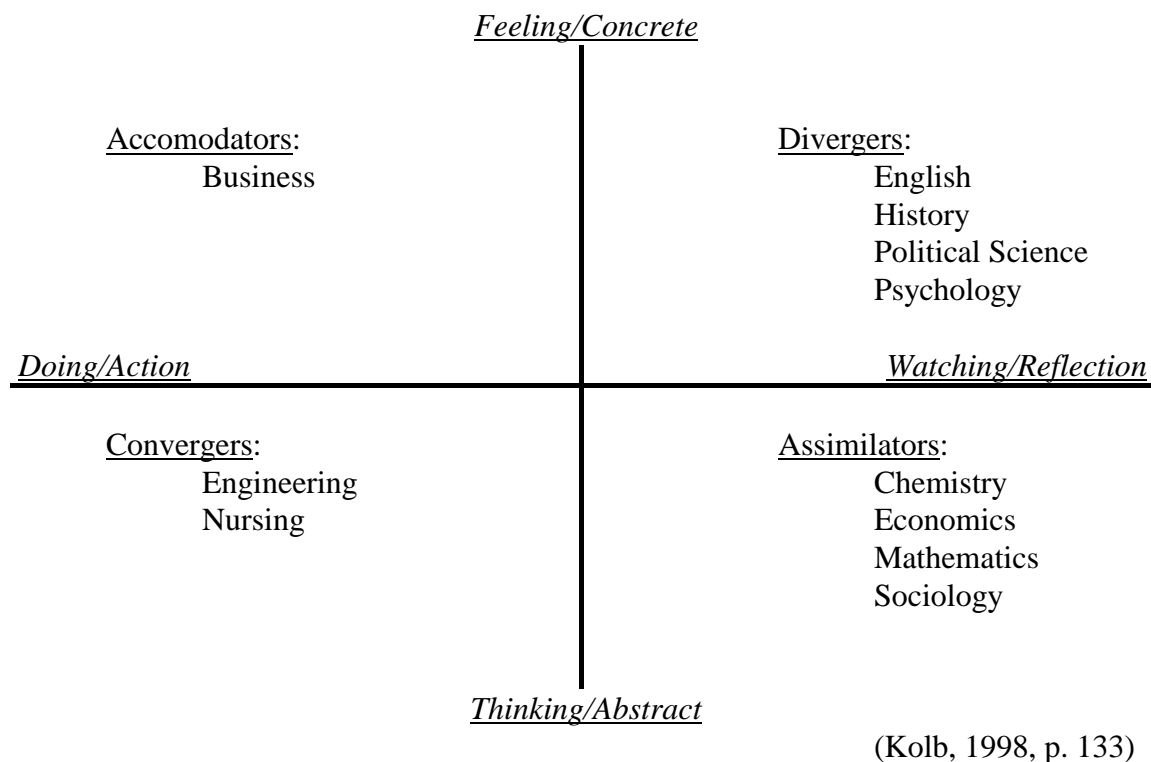
Although programs should be diversified, where possible, the individual classes should be designed for the students within the class. Thus, if the class consisted mostly of students from 18 years of age to 23 years of age, then the class should be designed with an emphasis toward traditional students, whereas, if the students were mostly 25 years of age or older, then the class should be designed with an emphasis toward nontraditional students, where traditional students would be “assimilators,” and nontraditional students would be “convergers.”

2.7 Kolb’s Learning Styles

The terms “assimilators” and “convergers,” as well as “divergers” and “accomodators,” come from a Learning Style Inventory test developed by Kolb (1998). Essentially, the test measures two scales: (a) the amount of abstractness versus concreteness (AC-CE), and (b) the amount of action versus reflection (AE-RO). More specifically, the test measures whether a student prefers to learn from abstract concepts (thinking), concrete concepts (feeling), or a particular combination of the two. Simultaneously, the test also measures whether a student prefers to learn by action (doing) or reflection (watching) or a particular combination of the two (See Figure 2.).

The action/doing - reflection/watching choice is a continuum, which is drawn as a horizontal line with action/doing on the left and reflection/watching on the right, and the concrete/feeling - abstract/thinking choice is also a continuum, which is drawn as a vertical line with concrete/feeling at the top and abstract/feeling at the bottom. This divides the plane into four quadrants labeled clockwise from top right to top left as

Figure 2:
Kolb's Model



Divergers, Assimilators, Convergers, and Accommodators. Divergers would be those people who prefer to learn from being reflective and concrete (i.e., watching and feeling). Similarly, Assimilators would be those people who prefer reflection and abstraction; Convergers are those who prefer abstraction and action; and Accommodators are those who prefer action and concreteness. According to Kolb's (1998) study, certain learners exhibit certain learning styles. For example:

- ❗ Divergers include History, Political Science, English and Psychology.
- ❗ Assimilators include Chemistry, Economics, Mathematics, and Sociology.
- ❗ Convergers include Nursing and Engineering, and

- Accomodators include General Business.

Since traditional students tend to be assimilators, and nontraditional students tend to be convergers, traditional student education should focus more on watching and abstraction, while nontraditional student education should focus more on doing and abstraction. Thus, while the education for both should focus on abstraction, traditional student education should focus on watching, while nontraditional student education should focus on doing.

Further, as shown on Table 1 and Table 2, students of different ages and grade point averages appear to be correlated with respect to whether they are divergers, assimilators, convergers, or accommodators (Kolb, 1998; Wynd & Bozman, 1996). This table suggests that traditional students tend to be assimilators while nontraditional students tend to be convergers.

Table 2 suggests that other than Assimilator, which has a large percentage for all the GPA levels, the largest group for 3.6 to 4.0 GPAs is Converger, next largest percentage group for 3.1 to 3.5 GPAs is also Converger, and for 2.6 to 3.0 GPAs the largest percentage group is Diverger. This indicates, that for this test sample, lower GPAs correspond with Divergers, while higher GPAs correspond with Convergers, which is the teaching and learning style preferred by older/nontraditional students. Further the grade distribution for Assimilators, typically the younger/traditional students, is symmetrically distributed around the 3.1 to 3.5 grade level, whereas the grade distribution for Convergers, typically the older/nontraditional students, is skewed toward the higher grades of 3.6 to 4.0.

Table 1

Percentage of Students Preferring A Particular Learning Style by Age

<u>Learning Styles</u>	<u>Traditional</u> (18-23 years of age)	<u>Nontraditional</u> (24 years of age or older)
Diverger	21%	20%
Assimilator	<u>39%</u>	26%
Converger	21%	<u>36%</u>
Accomodator	19%	18%
Total	100%	100%

Table 2

Percentage of Students Preferring A Particular Learning Style by Grade Point Average

<u>Learning Style</u>	<u>GPA</u>		
	<u>2.6 - 3.0</u>	<u>3.1 - 3.5</u>	<u>3.6 - 4.0</u>
Diverger	<u>25</u>	21	12
Assimilator	<u>33</u>	<u>37</u>	<u>33</u>
Converger	20	<u>25</u>	<u>47</u>
Accomodator	22	17	8
Totals	100	100	100

2.8 Kolb Learning Styles in Accounting Education

Major. Research has shown that, “Students in accounting tended to be convergers [which corresponds with a student being older/nontraditional]; [while] economics and finance students were accomodators; and students in marketing and management were divergers. ... Specific questions on the demographic variables of age, sex, marital status, race, business major, class standing, cumulative GPA, presence of dependents, work status, and source of tuition were asked after the Kolb inventory was administered. ... The distribution of preferred learning styles differed significantly only by age level and cumulative GPA” (Wynd & Bozman, 1996, p. 232). Thus, older/nontraditional students, accounting students, and those students who receive the higher grades are all Convergers.

Age. As Wynd and Bozman (1996) found, older/nontraditional students were more likely to be convergers. They focused on specific problems and the practical application of ideas. Younger, traditional students, in contrast, were more likely to be assimilators, learning best by using deductive reasoning in creating theoretical models from abstract concepts. They suggest nontraditional students, because they are primarily convergers, learn best by first combining activities that involve abstract conceptualization and *active experimentation*. Whereas, traditional students learned best when they start with combining activities that involve abstract conceptualization and *reflective observation*.

Cumulative Grade Point Average. Wynd and Bozman (1996) found students with higher GPA levels were more likely to be convergers and assimilators (i.e., more abstract), whereas students with lower GPAs were more likely to be accomodators and

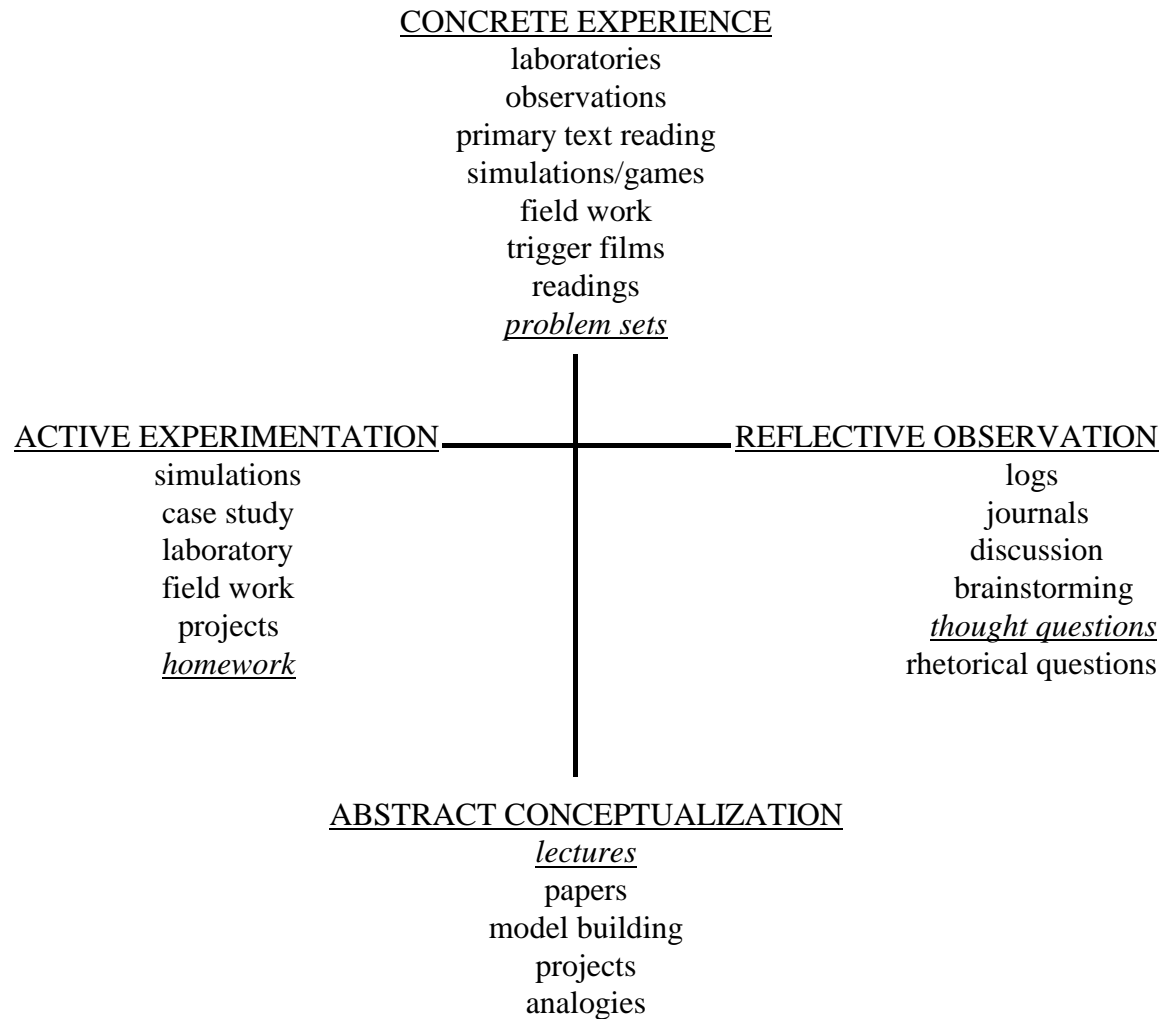
divergers (i.e., more concrete). They concluded that GPA appeared to be more important than age in explaining a student's learning style.

As Wynd and Bozman (1996) noted,

Kolb suggested that learning... begin with a concrete experience [then] reflective observation... then... abstract conceptualization,... and then... active experimentation,... [Whereas,] ... older and more mature students [should] start the learning sequence with... abstract conceptualization and active experimentation. ... [Finally,] students will learn more efficiently and effectively if the instructor (a) ensures that students pass through the four stages of the experiential learning cycle, and (b) allows traditional and nontraditional students to enter the cycle at different points according to their learning style preferences (p. 234).

Figure 3 by Svinicki and Dixon (1998, p. 578) shows examples of the Kolb learning styles. According to this diagram, the learning process for nontraditional accounting students could be first, *lecture*, then *homework*, then *problem sets*, and finally *thought questions*, which is essentially the same process that has been used for the last 50 years, but it could also be one of the other possible combinations starting with Abstract Conceptualization and progressing clockwise to Reflective Observation. In contrast, traditional students might have the following process: first *thought questions*, then *lecture*, then *homework*, and finally *problem sets*, or some other combination of the Kolb learning process beginning with Reflective Observation and progressing clockwise to Concrete Experience.

Figure 3

Kolb Learning Styles**2.9 Self-directed Learning**

Another teaching style for adult accounting students would be self-directed learning. Self-directed learning or education includes learner-controlled education which has certain advantages. These advantages include: more flexibility in adapting to social

and technological change, recognition of different learning styles, and the accommodation of those styles to provide more motivation and self-initiated inquiry for the learner (Candy, 1991). However, the advantages are not universal. They are limited in application. For example, the condition of being educated for 12 years in a different pedagogical approach, may limit an adult student's acceptance of the self-directed learning style (Candy, 1991).

2.10 Lifelong Learning

Nontraditional students want to know why they must learn things (Knowles, 1990). Facts, figures and procedure just memorized will soon be forgotten, but ideas understood will be remembered. The details are not as important as the ideas and processes. The details can always be looked up in a reference book. The AECC (Accounting Education Change Commission: Objectives of Education for Accountants: Position Statement Number One, 1990) noted,

Accounting programs should prepare students to become professional accountants, not to be professional accountants at the time of entry to the profession. At the time of entry, graduates can not be expected to have the range of knowledge and skills of experienced professional accountants. To attain and maintain the status of a professional accountant requires continual learning. Therefore, pre-entry education should lay the base on which life-long learning can be built. In other words, graduates should be taught how to learn for life-long learning, and the base upon which life-long learning is built has three

components: skills, knowledge, and professional orientation (p. 307).

With respect to skills, the AECC (ibid) suggested, “To become successful professionals, accounting graduates must possess communication skills, intellectual skills, and interpersonal skills” (p. 307).

With respect to knowledge, the AECC noted,

Accounting graduates should have general knowledge, organizational and business knowledge, and accounting knowledge.... The [accounting knowledge] focus should be on developing analytical and conceptual thinking, not on memorizing professional standards. The curriculum for general education should develop in students the capacity for inquiry, abstract logical thinking, critical analysis, and [it] should train them to understand and use quantitative data. It should improve their writing to the degree that they can perform at the level acceptable for professional accountants and should give them some awareness of the ingredients of sound research skills, historical consciousness, international and multi cultural knowledge, an appreciation of science, and the study of values and their role in decision making. Professional accountants must understand the environment in which they work. Accounting courses should present accounting as an information development and communication process. [This education] should be offered primarily at the post baccalaureate levels and via continuing education. The overriding objective of accounting programs should be to teach students to learn on their own. Therefore, accounting programs should not focus primarily on preparation for professional examinations. Students should be taught

the skills and strategies that help them learn more effectively and how to use these effective learning strategies to continue to learn throughout their lifetimes....Students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems that require use of multiple information sources. Learning by doing should be emphasized. Working in groups should be encouraged. Creative use of technology is essential (p. 308).

Finally, with respect to a professional orientation the AECC (ibid) suggested, “Accounting classes should not focus only on accounting knowledge. Teaching methods that expand and reinforce basic communication, intellectual, and interpersonal skills should be used” (p. 310).

Figure 4

<u>Assumptions</u>	<u>Pedagogical</u>	<u>Andragogical</u>
<u>About</u> Concept of the learner Role of Learner’s Experience	Dependent Personality More To Be Built upon than Used as A Resource	Increasing Self-direction Rich Resource for Learning by Self and Others
Readiness to Learn	Uniform by Age Level and Curriculum	Develops from Life Tasks and Problems
Orientation to Learning	Subject Centered	Task or Problem Centered
Motivation	By External Rewards and Punishments	By Internal Incentives, Curiosity (Cummings, 1995, p. 33)

Students need to develop an awareness of adult education philosophy, principles, and practices in the accounting professorate to provide accounting students with different

Figure 5
The Process Elements of Pedagogy and Andragogy

<u>Elements</u>	<u>Pedagogical</u>	<u>Andragogical</u>
Climate	Tense/Low Trust, Formal/Cold/Aloof, Authority Oriented, Competitive, Judgmental	Relaxed/Trusting, Mutuality/Respectful, Informal/Warm, Collaborative, Supportive
Planning	Primarily by Teacher	Mutually by Learners and Facilitator
Diagnosis of Needs	Primarily by Teacher	By Mutual Assessment
Setting of Objectives	Primarily by Teacher	By Mutual Negotiation
Designing Learning Plans	Teachers' Content, Teachers' Plan Course Syllabus	Learning Contracts, Learning Projects
Learning Activities	Logical Sequence, Transmittal Techniques, Assigned Readings	Sequenced by Readiness, Inquiry Projects, Independent Study, Experimental Techniques
Evaluation	By Teacher, Norm-referenced (on a curve) with Grades	By Learner Collected Evidence Validated by Peer's Facilitators or Experts, Criterion Referenced (Cummings, 1995, p. 34)

perspectives to become life-long learners (Cummings, 1995). Students need to become discovery based rather than information based (Knowles, 1984), because things change every day, and the information that we learn today, and that may be on the "cutting edge," may be only worthless data tomorrow. Therefore, instead of learning things which we may not use, we need to learn how to acquire the knowledge we need when we need it.

Knowles (1984; 1990) explains the difference between data and information in Figures 4 and 5, which compare the difference between Pedagogical and Andragogical. In these figures, the Pedagogical is the accumulation of current information which may soon become outdated data, and Andragogical is the process of learning how to learn for life-long learning (permanent information).

2.11 Individual/Personalized Learning for Accounting Students

Faculty who teach both graduate and undergraduate classes personalize instruction more than those who only teach undergraduate classes. Additionally such graduate/undergraduate faculty are more flexible and learner centered (Cummings, 1995). Tasks requiring students to analyze, discuss, explain or synthesize new concepts can be enhanced by small group efforts; however tasks requiring students to recall and apply new techniques and procedures are better performed individually (Slavin, 1989).

Daroca and Nourayi (1994) examined student performance on examinations, and attitude changes towards accounting and business, by comparing managerial accounting courses across three semesters in TC (traditional lecture and discussion classes) and SSC (self-study classes) modes. They found that students earned similar grades in either format. However, the study also found that students with higher SAT scores (and higher grades) had a positive shift in their attitude toward accounting and business in TC; this did not occur in SSC. In another study, Slavin (1989) found that students who worked alone, but had a high need for affiliation had the lowest performance of all the groups. Achievement was not significantly different whether the student learned from

cooperative, collaborative, or individual learning styles. However, the cooperative used more time for review (but not for tutorial instruction or practice). Further, students who worked alone expressed significantly more continuing motivation for their learning structure than students who worked cooperatively or collaboratively (Slavin, 1989).

Thus according to the previous discussion, the lecture and routine problem solving, which were used for 50 years, and individual learning are preferred by at least some students, and further, that students who work alone may have more motivation.

2.12 Group Learning for Accounting Students

There are two fundamental teaching styles: the cooperative/controlling (or teacher centered) and the collaborative (or learner centered) (Conti, 1982, 1985, 1990). However, before discussing either of these, groups in general need to be examined. It is not readily apparent whether group learning is effective for certain types of learning tasks. Johnson, Johnson, and Smith (1998) noted, that *“The best answer to the question ‘What is the most effective method of teaching?’ is that it depends on the goal, the students, the content, and the teacher. [italics added]* But the next best answer is, ‘Students teaching other students.’ A wealth of evidence suggests that peer teaching is extremely effective for a wide range of goals, content, and students” (p. 467). Smith and MacGregor (1998) indicated, that “Writing groups also serve as peer response groups. Students exchange their written drafts of papers and get feedback on them either orally or in writing” (p. 591). Nevertheless, the use of groups is not conclusive. Therefore, the Advantages, and Questionableness/Mixed Results of Groups need to be considered.

2.13 Advantages of Groups

Some studies showed that students who worked in groups motivated each other (Carrier and Sales, 1987), outperformed individuals (Roclin et al., 1985; Astin, 1993), had more positive attitudes than individuals (Roclin et al., 1985), and better retention than individuals (Schlechter, 1990). Pascarella and Terenzini (1998) suggested, that “Most of the recent research has suggested that peer teaching and peer tutorial programs have a positive impact on learning.... [and further that] students who were preparing to teach scored significantly higher on a subsequent test of content retention than their counterparts who studied only to learn it for themselves” (p. 424).

2.14 Questionableness/Mixed Results of Groups

Group learning was not always favorable. The results of studies with respect to the comparison of group activities to individual activities ranged from mixed results (Slavin, 1989) to there being no difference in results (Orr & Davidson, 1993; Doran, 1994) to individual performance being better than group performance (Doran, 1994).

Some results indicated that while groups may have outperformed individuals, that the additional expenditure of resources to accommodate the group’s activities exceeded the worth of the increased performance (Doran, 1994). Additionally there was an indication that students who learned from individual activities rather than group activities had a greater motivation to continue to work. Perhaps this was because some students preferred to continue to use the same learning methods they had previously used (Doran, 1994), or perhaps it was simply because assigning students to work in groups does not

guarantee that they will work together (Johnson & Johnson, 1990).

With respect to accounting classes, while group learning helped basic classes, it did not help students in more advanced classes (Ravenscroft et al., 1993). There was also an indication that while lecture was less efficient than other methods, such as CBI and group work, that once prior achievement was taken into effect, there was no difference (Oglsbee et al., 1988; Doran, 1994).

The literature indicated that group learning was neither all good nor all bad. However, the general theme seems to be that groups are better for more challenged students and/or basic material, but may be a hindrance in the learning process for less challenged students and/or advanced material. This is especially emphasized by studies conducted by Slavin (1989) and Doran (1994). This dichotomy of groups being good for challenged students and a hindrance for students who are not challenged is paradoxical and problematic, because if the class is heterogeneous, then how are the needs of both groups of students addressed simultaneously?

2.15 Cooperative Learning (Teacher Centered)

As previously stated, group learning can be divided into cooperative learning, and collaborative learning.

Definitional. In cooperative learning, students work on projects together from beginning to end, during which time they have interdependent goals and rewards (Smith , 1989). Cooperative learning fosters critical thinking such as solving unstructured problems and cases where there may be more than one possible solution (Slavin, 1991;

Gabert et al., 1986). In cooperative learning, teachers serve as resources and facilitators of learning rather than as lecturers (Cuseo, 1993).

If a teachers expects students to think critically, the teacher should listen to divergent opinions, ask questions, and model critical thinking after him- or herself (Billson & Tiberus, 1998). Billson and Tiberus found, “For older adults, highly authoritarian classes can be an instant turnoff — they do not want to be treated like ‘children’ Conducting the class as a cooperative learning group... lessens the teacher’s authority and strengthens peer relationships, [and it] can support... growth” (p. 564).

There are five elements which should be addressed in designing Cooperative Learning activities:

1. Positive interdependence (same learning goals),
2. Face-to-face promotive interaction (to facilitate communication and discussion),
3. Interpersonal and group skills (active listening, leadership, decision making, and conflict resolution skills),
4. Group processing (individual and group dynamics), and
5. Individual accountability (Johnson & Johnson, 1988).

Arguments in Favor of Cooperative Learning. Cooperative Learning improves learning (Slavin, 1991; Johnson, 1989; Cooper & Mueck, 1992), recall (Dansereau, 1983), self-esteem (Sharon, 1980), enjoyment (Goodsell et al., 1992, 87; Kagan, 1992; Slavin, 1990; Johnson & Johnson, 1989a), interest, interaction, morale, and ability to diagnose subject matter (Cooper & Mueck, 1992).

Arguments Not in Support of Cooperative Learning. Arguments not in support of cooperative learning include that small group structures do not always increase student learning and motivation, especially for high achieving students (Slavin, 1991; Gabert et al., 1986). Additionally, the accounting professors who were teaching and coordinating introductory accounting at the AECC grant award schools, and who were using cooperative learning, reported substantial student resistance to the change from the customary lecture and problem solving demonstrations. A substantial number of students complained that the work of learning was being cast on their shoulders rather than the professors' shoulders (Jones, 1993). Further, interviews and seminars with accounting professors, initiated by other concerned academicians, indicated that the professors were reluctant to initiate AECC recommendations, and especially reluctant to initiate unstructured problems, active learning and group work. Needles (1993) reported that accounting professors feared that students would resist changes from traditional instruction, and that they would retaliate with low evaluations of the professors. Moreover, accounting professors were uncomfortable with their ability to use the pedagogical techniques required to achieve the recommendations, and they were reluctant to do the correspondingly required extra work (Needles, 1993). Finally, the students' evaluation of the effectiveness of their professors was significantly lower when compared to previous evaluations of the same professors and those of other professors in introductory accounting classes (Swanson, 1994).

Concluding Remarks about Cooperative Learning. Again, achievement was not significantly different whether students learned from cooperative, collaborative, or

individual learning styles. However, the cooperative used more time for review (but not for tutorial instruction or practice). Further, students who worked alone expressed significantly more continuing motivation for their learning structure than did students who worked cooperatively or collaboratively (Slavin, 1989).

A study showed, that students' performance on unstructured problems was extremely high, and although achievement attained on structured problems had improved for most students, the treatment did not apparently help 24 percent of the students who received D's and F's (Swanson, 1994, p. 63). Thus, as with group learning in general, the results of cooperative learning (which is a special type of group learning and which is teacher centered), are mixed.

2.16 Collaborative Learning (Learner Centered)

The collaborative learning style is the second group learning style. It is learner centered. In collaborative learning, students work on the projects individually, but discuss results with each other. The least structured collaborative learning methods are discussion groups (Christian et al., 1991), and learning communities (MacGregor, 1992). In the collaborative mode, the emphasis is placed on what the learner is doing. The teacher's primary purpose in this student centered approach is to provide and maintain an environment which facilitates student learning (Conti, 1985).

Research Supporting Collaborative Learning. A study showed that medical students learned faster using collaboration rather than using traditional methods (Bruffee, 1992). Additionally, researchers suggest that peer collaboration is more

effective for increasing student achievement in areas requiring higher order thinking skills rather than basic skills (Damon & Phelps, 1988) and “faculty members who use this style of instruction (collaborative learning) report a renewed sense of enjoyment in teaching, a greater degree of communication with their peers, and more positive student evaluations” (Goodsell et al., 1992, p. 87).

Research Not Supportive of Collaborative Learning. In contrast, collaboration may be more effective for learners with certain psychological factors. In a study of college students comparing small group and individual learning, student working groups were more motivated than those working alone, but performance was influenced by a students’ need for affiliation (Klein & Pridemore, 1992). Further difficulties are that students may leave the group (thus destroying the group), or one student may nullify the group by dominating it (Cooper et al., 1986), and there are the “free rider and sucker” effects which negatively affect group work (Hooper, 1992; Salomon & Globerson, 1989). That is, sometimes group members will cause other members of the group to do all, or mostly all, of the work, and yet the free riders get credit, sometimes all of the credit, for having done work which they did not do.

Concluding Remarks about Collaborative Learning. Again, achievement was not significantly different whether students learned from cooperative, collaborative, or individual learning styles, and students who worked alone expressed significantly more continuing motivation for their learning structure than students who worked cooperatively or collaboratively (Slavin, 1989). As this suggests, despite the existence of divergent teaching styles, a large portion of adult/nontraditional education literature supports the

collaborative mode (learner-centered) as the most effective and appropriate style for teaching adults/nontraditional students (Conti, 1985). However, notwithstanding the preceding, instructors in business and industry do not support the collaborative (learner centered approach) (Taylor, 1990).

Concluding Remarks about Groups. Summarizing, with respect to nontraditional accounting students, the results of using group instruction are mixed. For some students the results are favorable, but for others, group activities may create more problems than they solve, and the educational results from cooperation, collaboration, and individual learning are not significantly different (Slavin, 1989).

2.17 Competition

The opposite of group activities and cooperation is competition. From the preceding paragraphs competition would appear to be a negative, but is this always true? “[Cooperative] learning situations foster more intrinsic motivation, more continuing interest and commitment to achievement, greater persistence, and the incentive for everyone to succeed together.... [Whereas,] competition seems to motivate only ‘winners,’ students with high ability to achieve in competitive situations” (Smith & MacGregor, 1998, p. 588).

“Intrinsic motivation may be defined as motivation that is inherent in the activity and its perceived meaning.... [Whereas] extrinsic motivation may be defined as motivation for outcomes separate from and following the activity” (Johnson & Johnson, 1989, p. 78). Further, “winners tend to attribute their success to superior ability and tend

to attribute the failure of others to lack of ability....[Whereas] losers, on the other hand, tend to attribute failure to external factors such as luck” (p. 81). However, this does not say whether competition is good or bad.

With respect to winners, Johnson and Johnson (1989) suggest, “There is evidence that the more competitive individuals’ attitudes are, the more they see themselves as being extrinsically motivated” (p. 78). However, this only tells us that being a winner may be correlated with being extrinsically motivated. That is, the preceding does not tell us whether being a winner creates a need for extrinsic motivation, or whether extrinsic motivation fosters being a winner. More specifically, referring to the definition of a winner in the preceding paragraph, there is a relationship between those people who attribute success to ability (winners) and extrinsic motivation, and there may be a relationship between those people who attribute success to luck (losers) and intrinsic motivation (from two paragraphs previous), but we do not know the directional causality, if there is one. It should be noted that although the word “extrinsic” is normally considered the opposite of the word “intrinsic,” this does not mean that losers are motivated intrinsically and that winners are motivated extrinsically, because with respect to intrinsic and extrinsic motivation, they could complement each other, be in opposition to each other, or have no effect upon each other.

If the correlation between extrinsic motivation and being a winner (attributing success to ability) is not coincidental, and is such that extrinsic motivation fosters winners (those who attribute success to ability rather than to luck), then the implications are significant for those students who may have majored in a subject because of extrinsic

motivations rather than intrinsic motivation. For example, if students in accounting, law, or medicine (or any profession that potentially could lead to significant wealth) have majored in that subject primarily because of extrinsic motivators, such as future wealth, then these individuals would be considered competitive individuals and should be educated accordingly. However, this all depends upon whether extrinsic motivation fosters a person to be a winner (that is, attributing success to ability rather than luck).

With respect to nontraditional accounting student education, the implications are clear. If nontraditional accounting students are majoring in accounting only to make money (an extrinsic motivation), and if the correlation between extrinsic motivation and competition is such that the extrinsic motivation (that is, money) causes students to be competitive, then the nontraditional accounting students should be educated in a competitive environment, which may be in opposition to its opposite, cooperative learning. Therefore, is competition good or bad? I do not know, but competition definitely has important potential implications for accounting students that need to be examined.

2.18 Computer-Based Instruction

Teaching methods and styles could include Computer Based Instruction (CBI). Computers hold students' interest, and computers cause students to become active learners as opposed to passive learners. Further, students retain more of what they learn for longer periods of time (Vacc, 1987). Students using CBI performed better than those in the lecture format, but those results disappeared once they controlled for prior

achievement (Doran, 1994)

As Grommer (1981) noted

[Evidence] from ... three experiments suggest strongly that the introductory accounting students who used PLATO [a computer assisted instruction program] performed better than those who used a human tutor. While there is evidence that a mild Hawthorne effect [See Glossary] may have occurred, especially in the MBA class, this clearly does not account for all of the differences in performance. Further research is needed to document the degree of difference and seek explanations for its occurrence. However, the three experiments reported here plus the previous work of McKeown [1976] suggest that CAI [computer aided instruction] instructional methods such as the PLATO modules used in the present research should be seriously considered by teachers of introductory accounting (pp. 940-941).

Alkafaji (1986) conducted a study to compare

... attitudes and time requirements of two groups of intermediate financial accounting students completing a practice set.... One group of students completed a manual practice set; the other completed a nearly identical computerized practice set. [The type of practice set had] no significant effect on students test performance and little effect on their attitudes. However, students completing the computerized format did so in significantly less time (p. 19).

Computers also provide structured immediate performance feedback and

permanent record keeping of a student's learning progress (Yaber & Malott, 1993, p. 306). Additionally, a study suggested that supplemental materials such as workbooks are not the best method of encouraging students to cooperate when using computer instructions (Doran, 1994, p. 51). Further, when computer resources permit each student to work at a computer, the additional time needed to create small group learning structures may not be justified (Doran, 1994, p.51).

2.19 Fluency Training

As Binder (1988) suggested, "Many so-called 'learning disabilities' turn out to be no more than a failure of the schools to measure and to work toward fluency in basic skills. Teachers have found that a few minutes per day of timed practice on carefully sequenced skills can often eliminate what were previously considered irremediable learning problems"(p. 13). This result was also concluded by Lindsley (1991), Bloom (1956), and McDade, et al. (1985).

Definitional and Informational: Fluency Training. The idea of fluency training is to thoroughly indoctrinate a student in basics to the extent that the basics become automatic so that a student can perform tasks quickly and accurately (Binder, 1988). As Binder (1993) suggests, "We recognize that those skills which we can perform accurately without any hesitation are also those that we will retain over long periods of time, will be able to use in relatively distracting and taxing situations, and will more easily be able to apply in learning new more complex skills and knowledge" (p. 9).

With respect to accounting, research on Fluency Training in other academic

disciplines suggests that students who achieve fluency find it easier to progress through an accounting curriculum that requires the passing of basic courses before the taking of upper-level courses with more complex applications (Huffman, 1998, p. 13).

The Advantages of Fluency Training. For university students who attained fluency in English, basics retention was much higher than those who were traditionally taught. Eight months after the class ended, the students who attained fluency wrote more succinct, accurate essays and generated more correct concepts per minute than did traditionally taught students (Olander et al., 1986). “With this teaching method, students who are presumed inferior may show up better upon examinations than presumed superior students taught by more conventional procedures” (Keller, 1968, p. 85).

Fluency Training as It Relates to Accounting. A study showed that students who had previously been enrolled in financial accounting and who were in a fluency experimental group performed significantly better than other groups of students. This suggests that Fluency Training may have some remedial uses in teaching financial accounting (Huffman, 1998, p. 88).

Higher-order skills are not appropriate in introductory financial accounting, because students do not have the background to enable them to apply the higher-order skills (See Glossary.) of synthesis and evaluation. However, once an individual becomes fluent in the basics of a subject, then that individual can learn the higher-order skills (Ainsworth, 1994).

A “paper [described] the first course in a new sequence of upper division financial accounting courses. The philosophy of the new curriculum [was] to teach the concepts of

accounting before teaching the rules in accounting. [The results were that it provided] students with a foundation that [allowed] them to subsequently understand the rules better and remember them longer. In addition, [the] approach [facilitated] accomplishing other commonly stated goals of accounting education, such as developing thinking skills, communication skills, problem-solving skills, and an ability for life-long learning” (Jennings, 1998, p. 833).

Fluency Training Summary. Summarizing, Fluency Training seems to offer real hope to help nontraditional accounting students, but how can it be implemented to students of varying abilities, because while the more challenged students are struggling to learn the basics, the less challenged students may be bored.

2.20 Service Learning

The last teaching method to be discussed is service learning. Professionals have stated that graduates have enough technical knowledge, but that they can not communicate the knowledge they have in an appropriate business manner (Perspectives on Education, 1989). One possible solution for this problem would be for students to acquire real-life experience. They need on the job training. This could be accomplished by accounting programs in colleges and universities including internship possibilities for their students (Hope, 1994). One way of including internships into an accounting program is with Service Learning. Service Learning is “a specialized form of experiential learning that links community service projects with accounting curriculum” to help students learn. (Rama, 1998, p. 1).

Batchelder and Root (1994) concluded, that Participation in a college service-learning program facilitated student development in several areas. The participants made greater gains than students in traditional classes on several dimensions of thinking about social problems, such as multidimensionality. Service-learning appears to have influenced participants' use of prosocial decision making and advanced forms of prosocial reasoning as well as their tendency to reflect on occupational identity issues....Finally, the quality of on-site and of classroom support and instruction was significantly related to gains in several aspects of higher order thinking and prosocial reasoning (p. 354).

2.21 Motivation for Nontraditional Accounting Student Learning

There are a number of *affective* dimension variables (as opposed to *effective* dimension variables) that can influence student learning. These variables can include motivation, effort, and self-efficacy. These can be combined with various teaching techniques to enhance learning. Motivation is important, because the interaction of motivation and cognition effect academic performance (Pintrich, 1998). As Pintrich noted,

A motivated student without the appropriate cognitive skills will not perform well, nor will a skilled student who is not motivated.... [Cognitive] and motivational components need to be coordinated by the student in an effortful, yet flexible manner, so that the student is cognitively engaged in the task in a self-

regulating fashion (p. 431).

There are other motivators. There are external/extrinsic motivators such as promotions or higher salaries, and there are internal/intrinsic motivators such as job satisfaction, self-esteem or quality of life (Knowles, 1970), as well as other motivators such as environment. Intrinsic motivation corresponds with high expectancy for success, whereas extrinsic motivation corresponds with low expectation for success (Johnson, Johnson & Smith, 1998, p. 472). Forsyth and McMillian (1998) argued, “A student who is unmotivated in one situation may become the epitome of the hard-striving, goal-oriented students in another. The key is to take care in structuring the classroom situation, so that motivation is gained rather than lost” (p. 551).

Bowden and Meritt (1995) suggested,

When most colleges and universities begin to recruit adult learners, they often overlook the fact that adults [nontraditional students] have different needs, desires, and goals than their 18 to 24 year old counterparts [traditional students]. ... [To make] higher education attractive to the adult [nontraditional student] learner. [Educators should] ... consider four things about them: age, needs, desires, and goals. Instructionally [this] means incorporating a participative style of information sharing. Administratively, it requires flexible scheduling, integrative technology to help with administrative functions, and significant preparation to face resistance from [traditionally] minded colleagues. Colleges and universities can successfully educate adults [nontraditional students] if they can recognize these unique aspects of the adult learner [nontraditional student]

environment (p. 426).

Finally, extrinsic rewards decrease intrinsic motivation (Lowman, 1990). Thus, teachers need to concentrate on intrinsic rewards to increase motivation.

Compensation. When comparing incentive-based compensation to flat wage compensation, research suggests that, “incentives enhance performance and the rate of improvement in performance by increasing both: (1) the amount of time participants devote to the task, and (2) participants’ analysis and use of information. [However], ... incentives improve performance only after considerable feedback and experience, which may help explain why many prior one-shot decision-making experiments show no incentive effects. Collectively, the results suggest that incentives induce individuals to work longer and smarter, thereby increasing the likelihood that they will develop and use the innovative strategies frequently required to perform well in complex judgement tasks and learning situations” (Sprinkle, 2000, p. 299).

Interest. Many people think that it is obvious that a person should be interested in the work which they do, but how many people work in fields which they really do not like for reasons such as money, or power, or because they think the job is impressive to other people? Schiefele (1991) argued,

On the basis of the results of [two] studies ... it seems justified to assume that [students in] high-interest subjects, as compared with low-interest subjects, engage [students] in a more intensive and meaning-oriented processing of a text. They produce more inferences, recall a greater number of main ideas important for an adequate understanding of the text, and [consequently] are better at answering

complex questions and applying their acquired text knowledge to new situations. [Further,] ... significant relations between interest and recall were obtained only for those measures of recall that indicated a deeper level of processing (e.g., production of inferences, numbers of main ideas, and coherence) (p. 306).

Self-expectation. Another important motivator is student self-expectation. In their study, Harrell and colleagues (1985) noted that model predictions of student motivation are very accurate, that increases in the value of expectancy results in decreasing marginal increases in a student's motivation, and that a student's motivation to strive for academic success is positively correlated with the student's actual behavior (academic performance).

Carpenter and colleagues (1993) found that race, gender, and expectations affected performance in introductory accounting courses in three different institutional settings. The findings indicated that majority and minority students enter introductory accounting courses with their expectations of academic success related to their past history of academic success (as measured by their highschool grade point averages), so that, in general, the minority students have lower expectations. Further, majority students enjoyed a greater level of academic achievement in [courses] than the minority students (significantly so for male students). Interestingly, females had lower performance expectations than males for courses, but performed at equal levels to their male counterparts and had similar attrition rates. Perhaps females have overcome the lower expectation with a greater desire to succeed as explained in (c) of the next paragraph.

Gosenpud and Miesing (1992) found that

[Backwards] multiple regression results indicated that an increased desire to play the game as it progressed, choosing “easy to work with” teammates, future plans for employment rather than graduate school, and being an accounting major predicted performance positively and significantly (p. 311).

The implications for this study were: (a) that those interested and skilled in decision-making situations will perform better in it, (b) that thinking about teammate compatibility prior to the simulation enhances performances, and (c) that performance varies with desire to participate.

Finally, affective expectations may influence students’ willingness or unwillingness to study. Goal specificity, for example, reduced perceived coercion-distrust and improved mood before and after grade outcomes. Interactions suggested especially negative affect with easy/indefinite goals and stronger effects of goal characteristics in earlier phases of goal pursuit. Students also expected goal setting to increase importance of the goal and the commitment to it. Wicker and colleagues (1991) concluded, that goals improved performance whether the goal was perceived to be easy or difficult, but goals were especially affective if the task was perceived to be difficult.

The results of all of these studies emphasize the importance of student self-expectation to student success.

2.22 Aptitude and Effort

Effort can overcome a student’s belief of poor self-expectation, and further effort can overcome a student’s poor cumulative GPA. A structural equation model study of

introductory accounting classes compared 74 nontraditional students 25 years of age or older with 127 traditional student less than 25 years of age. The purpose of the study was to determine what affected these students performance (examination scores). The study indicated that aptitude (SAT scores) and effort (percentage of class attendance, homework completed, and chapter study guide's used) were positively correlated with performance for both younger/traditional and older/nontraditional students, but that effort was more than three times as important as aptitude for younger/traditional students, while only slightly more important for older/nontraditional students (Wooten, 1998).

With respect to younger/traditional students, Wooten (1998) found that effort was affected by three constructs: (a) grade history which was affected by aptitude, (b) motivation which was affected by self-expectation and environment where self-expectation was affected by grade history, and (c) family. In contrast, the older/nontraditional students' effort were only affected by motivation which was affected by self-expectation and environment, where self-expectation was not affected by grade history. Therefore, the younger/traditional students' performance was the result of a complex matrix of interconnected factors, but the older/nontraditional students' performance was only dependent upon three relatively unconnected factors: (a) aptitude, (b) self-expectation, and (c) environment. Further, of these three, aptitude was approximately 15% more important than self-expectation, and both of these were approximately 3 times as important as the learning environment.

Therefore, in order for faculty to increase an older/nontraditional student's performance (examination grades), since aptitude is beyond their control, the faculty need

to first try to increase the students' expectation, and second to try to create a proper learning environment.

Eskew and Faley (1988) developed a model to explain student examination performance in the first college-level financial accounting course. Their multiple regression analysis explained 54 percent of the variance in examination performance and the indices of aptitude and effort accounted for the majority of the variance explained. However, high school and previous collegiate performance, as well as previous specific and related academic experience, each accounted for a significant portion of the variance in examination performance above that explained by aptitude and effort.

Finally, faculty can foster student effort. As Brophy (1987) notes, "Students are more likely to want to learn when they appreciate the value of classroom activities and when they believe they will succeed if they apply reasonable effort" (p. 40).

Student demographics. Several student demographic variables have also been found to affect student motivation. Multiple Classification Analysis (MCA) was used to examine several family tie variables in relation to grade point averages. Of all the variables examined, only two — the self-claimed family class background and the student's marital status — were found to be significant. The higher the family class background status students perceived their families to have, the better grade point averages they achieved. With respect to marital status, it appears that within the family, increased family ties were conducive to the academic performance of students. Students who were married with children scored the highest, those who were married but without children the intermediate, and those who were not married the lowest. What was

measured was probably motivation—not a self-evaluation of class status (Ma, 1983).

2.23 Self-Efficacy

Related to the areas of effort and motivation is self-efficacy.

Definitional and Informational: Self-efficacy. Self-efficacy is not concerned with the skills one has, but with the judgements of what one can do with what ever skills one possesses (Bandura, 1986). “[It] includes students’ confidence in their cognitive skills to perform the academic task” (McKeachie et al., 1998, p. 106). Successful performance is the best source of positive self-efficacy, because it involves mastery experiences. Failure has the opposite effect. People with low self-efficacy attribute failure to personal ability deficits (Campbell & Hackett, 1986; Lent & Hackett, 1987; Bandura, 1986). Finally, for self-efficacy to be successful, individuals should be led through experiences of success by structuring tasks and assignments in ascending order of difficulty (Eden, 1990, p. 132).

Arguments in Favor of Self-efficacy. Self-efficacy has been shown to be a significant predictor of performance. One study “reports on meta-analysis of the relations of self-efficacy beliefs to academic performance and persistence. Results revealed positive and significant relationships between self-efficacy beliefs and academic performance [with] persistent outcomes across a wide variety of subjects, experimental designs, and assessment methods” (Multon et al., 1991, p. 30). Individuals with high self-efficacy considered setbacks as learning experiences and persevered despite the setback. Those with low self-efficacy believed that they could not do the task whenever there was a setback, and they did not persevere (Krueger & Dickson, 1994). Those

individuals with high self-efficacy were less likely to approach a complex task in a panic and thus performed better (Latham et al., 1994).

Increased self-efficacy corresponds with better student performance (Earley, 1994; Wood & Bandura, 1989; Tuckman & Sexton, 1991; Lent & Hackett, 1987; Pajares & Kranzler, 1995; Lent et al., 1993; Betz & Hackett, 1983), exertion of more effort, longer perseverance (Earley, 1994; Wood & Bandura, 1989; Stone, 1994), and greater motivation (Tuckman & Sexton, 1991), while lack of Self-efficacy corresponds with greater anxiety (Henderson et al., 1995; Pajares & Kranzler, 1995), and low grades (Lavelles, 1993).

With respect to accounting, it is important to build up a person's self-efficacy before the first examination. Once students fail an examination, they may believe that they cannot master accounting or similarly related activities and tasks (Lent & Hackett, 1987, p. 373).

Summary of Self-efficacy. Successful performance is the best source of positive self-efficacy because it involves mastery experience (Banduar, 1986; Campbell and Hackett, 1986). "Those who have a strong sense of self-efficacy in a particular situation will devote their attention and effort to demands of the situation, and when faced with obstacles and difficult situations, these individuals are inclined to attribute failures of difficult tasks to insufficient effort" (Lee and Bobko, 1994, p. 364).

In a study of self-efficacy, "The aim of [the] study was to examine the influence of self-efficacy on actual self-regulation during a verbal concept formation task of students already known to be of average or above average cognitive ability [for] two [different]

grade levels. Following the assessment of self-efficacy, students were observed while they attempted to solve four problems of varying difficulty. The major findings were that irrespective of differences in school grade and cognitive ability, self-efficacy exerted significant influences on various aspects of self-regulation, such as monitoring of working time, task persistence, and rejection of correct hypotheses, as well as on performance. These results provided support for the construct validity of self-efficacy as different from cognitive competence” (Bouffard-Bouchard, 1991, p. 153).

In another study, “The effects of self-efficacy were manifested in two different ways: as a direct effect on performance and as an indirect on performance, through its effects on grade goals which in turn affect performance” (Wood & Locke 1987, p. 1023).

Finally, the sink or swim approach is not effective for classroom learning. For those who sink, the premature experience of failure will inflict lasting, if not permanent, damage to their self-efficacy (Eden, 1990, p. 131), but to improve self-efficacy, an individual needs to begin with easy tasks and then progress to harder tasks (Bandura, 1977), while receiving positive feedback (Eden, 1990, p. 165).

2.24 Student Feedback

Student feedback can be another variable used to influence learning. Almer and colleagues (1998) examined the potential performance benefits of an often-cited pedagogical tool, one-minute papers. The effect of various forms of one-minute papers on quiz scores was investigated in an undergraduate introductory accounting course. Students were required to write one minute papers addressing (a) the main point learned

in class and (b) the main unanswered question from class that day. The overall results indicated that performance on subsequent essay quizzes was significantly higher by students who wrote one-minute papers than by students who did not write the papers. Of particular interest was that the increase in quiz scores when one-minute papers were not graded was significantly greater than when the one-minute papers were graded.

Another simple feedback mechanism is to ask students a few weeks into the course to state what they liked most and least about the course (Billson & Tiberius, 1998, p. 566). I personally have found great success by distributing a sheet of paper to each student with a line drawn vertically down the middle with the instructions for them to list everything they liked about the class and would like to see continued on the left, and list everything they did not like about the class and would like discontinued on the right. Additionally, there was one question asking them to list anything they would like changed. I would summarize the results, and discuss them with the students at the next class meeting. I would then incorporate their suggestions or explain why a suggestion could not be implemented.

2.25 Reflection

Other possible teaching styles could include reflection, for example having students record activities or other things in logs, journals or diaries. One study reported that, “Relationships between 2 types of goal commitment measures (self-report and personal-assigned-goal discrepancy) were examined in easy and difficult assigned-goal contexts. There were two main findings: (a) Most self-report measures were highly

intercorrelated, and (b) self-reports of commitments were correlated with the discrepancy and performance in the hard goal condition but not in the easy goal condition” (Tubbs & Dahl, 1991, p. 708).

2.26 Immediacy

Sanders and Wiseman (1998) noted, that

One factor which seems clearly linked to teaching effectiveness is immediacy.

[Immediacy is defined] as that communication which enhances closeness to another. Immediacy behaviors reflect a positive attitude on the part of the sender toward the receiver. [It is noted] that immediacy behaviors indicate approachability, signal availability for communication, increase sensory stimulation, and communicate interpersonal warmth and closeness.... [In] examining interpersonal encounters, [it was] found that [a lot of] eye contact, close proximity, forward body lean, and smiling all conveyed greater intimacy, attraction, and trust. Conversely, [little] eye contact, a distal position, backward body lean, and the absence of smiling and touch communicated greater detachment (p. 455).

2.27 Why There Has Been No Improvement in Accounting Instruction

From the preceding review of the literature, there seems to be a proliferation of ideas for improving accounting education, and college education in general, but despite these ideas, with some notable exceptions, there has been no significant improvement in

accounting education — why?

Boice (1998, p. 241) says with respect to new faculty, “[There is] a surprisingly slow pattern of establishing comfort and student approval, of moving beyond defensive strategies, including over preparation of lecture content, and of looking for supports in improving teaching.” Further, according to Smith and MacGregor (1998, p. 595), “The lecture-centered model [which is what accounting teachers have used for 50 years] is reinforced (both subtly and blatantly) by institutional reward systems that favor limited [student] engagement in teaching and give greater recognition to research.” Finally, according to Slavin (1989), student achievement was not significantly different whether students learned from Cooperative, Collaborative or Individual learning styles, and according to Smith (1989) some researchers have concluded that teaching methods make no difference.

Additionally, since for many accounting students the reward for studying accounting is extrinsic (that is, the money from future employment), and according to McKeachie, et al. (1998, p. 113), since “extrinsically based learning situations suffer in attractiveness to students because they tend to emphasize the fact that the activity is simply a means to an extrinsic end, and that the locus of causality for involvement with [tasks lie] outside oneself,” motivation in general becomes problematic, because allegedly students who are only extrinsically motivated do not do well.

2.28 Evaluation of Teacher Performance

For those people who believe that teaching methods do effect learning, how does

one determine whether a faculty member teaches well? The answer is ask the students. Murray and Renaud (1998) note, “Student ratings of teachers and courses have been shown to provide reliable and valid information on instructional quality in higher education” (p. 299). However, notwithstanding the preceding, faculty teaching arts and humanities received higher evaluations than those teaching math and engineering (Murray Renaud, 1998; Feldman, 1998), and since accounting is more closely aligned with math and engineering than to arts and humanities, accounting faculty and courses would tend to receive lower evaluations.

2.29 Methods To Change Teacher Performance

Ostensibly, teachers can become better teachers by becoming more critically reflective. As Brookfield (1998) suggests, “Becoming aware of the implicit assumptions that frame how we think and act is one of the most challenging intellectual puzzles we face in our lives, It is also something we instinctively resist, for fear of what we might discover (p. 527). “[Critical] reflection urges us to create conditions under which each person is respected, valued, and heard” (Brookfield, 1998, p. 540).

Additionally, “Collaborative learning is particularly timely now. In the 1980's an avalanche of reports underscored the problems of undergraduate education: the distance between faculty and students, the fragmentation of the curriculum, a prevailing pedagogy of lecture and routine tests, and educational culture that reinforces student passivity, high rates of student attrition, and a reward system that give low priority to teaching. In many ways, the academy mirrors larger social trends of fragmentation, lack of civil

involvement, and undercurrents of alienation. Collaborative learning, with its emphasis on social intellectual engagement and mutual responsibility, aims to counteract many of these educational and social trends” (Smith & MacGregor, 1998, p. 585).

My personal experience has been that how changes are made depends upon when the changes are made. If a significant change in teaching methodology is made between terms (for example, between the Fall and Spring semesters) so that, in general, students are unaware of the changes, then significant changes can be made. This does not mean that all problems are eliminated. It only means that the problems associated with the students’ acceptance are minimized. However, there still exist the problems of faculty members adjusting to changes or making minor modifications to make the changes more workable.

In contrast, except for circumstances which demand immediate attention, such as safety issues, most significant changes should not be made within a single term of a particular class (for example during the Fall 2000 semester of a particular introductory accounting class), because if such significant changes were made, then the students could lose confidence not only in the faculty member’s teaching abilities, but students could also lose faith in the faculty member’s knowledge of the subject matter. That is, the students might generalize, and assume that because a faculty member lacks ability in one area, that the faculty member lacks ability in all areas. Changes need to be perceived by students to be just minor adjustments done for the sake of expediency.

Also from my personal experiences is that faculty members need to be flexible and willing to make change. They should approach each class as if it were the first time

they taught the class. They should not teach from the same shabby worn notes that they have used before, perhaps several times before. This is true because each class that a faculty member teaches is a new class consisting of different students whom the faculty member probably has never met, and although the substance of what is taught may not change, the manner that the substance is taught may have to be changed. For example, I have taught numerous classes of Accounting Principals I to a variety of different groups of students (those who were predominantly military, Western European, Hispanic, Asian, or older), and the teaching methodology which was effective for one group was not necessarily effective for another group. Usually, when I encounter a new group, which is typically the situation, I must adjust my teaching methodology to conform with the learning needs of the individual class. Therefore, I need to be flexible and willing to change.

2.30 Literature Review Summary and Conclusions

With respect to teaching methods, fifty years ago faculty lectured and used routine problem solving. Subsequently, to improve accounting instruction, the AECC and the Big-8 accounting firms made eight recommendations, but these have not been readily accepted. The highlights of the affective dimensions included that:

- although intrinsic motivation may be considered superior to extrinsic motivation, accounting faculty may be limited to the extrinsic,
- effort is more important than aptitude, and
- the literature about self-efficacy indicated that students needed to know

when to use the skills, not the mechanics of the skills themselves.

The students' perceptions of teaching effectiveness included that:

- faculty are not motivated to be good teachers,
- teaching evaluations are important to determine teaching effectiveness,
and
- such evaluations when reflected upon can improve teaching effectiveness.

This chapter reviewed research related to a number of different teaching techniques that have been found to be effective with varying degrees of success to different students in higher education. It specifically tried to identify those issues which relate to older/nontraditional accounting students. From that review, it can be concluded that while there are many teaching options, such options have not been readily applied to older/nontraditional accounting student education. This chapter also reviewed research with respect to teaching effectiveness. It found that while teaching evaluations can be important in determining effectiveness, they are not often used in ways that encourage the improvement of instruction.

Why haven't the eight recommendations by the AECC and the Big-8 accounting firms mentioned previously been readily accepted? Why haven't the other teaching methods discussed in this chapter been readily accepted? Why do many faculty persist in using lecture and routine problem solving to teach accounting? Do faculty teach in this manner, because they perceive this manner to be most effective manner to teach accounting? These questions about teaching methods deserve continued attention from researchers if accounting education is to move forward.

Similarly, questions remain about the recommendations made for improving accounting instruction. Are the eight AECC and Big-8 recommendations as well as the other methods discussed in this chapter ineffective? Can more effective teaching methods be found for the large, but more homogeneous subgroup of older/nontraditional accounting students? Which teaching methods do accounting faculty and students perceive to be the most effective teaching methods for older/nontraditional accounting students? These issues form the basis for the design of this dissertation. The study's design will be addressed in greater detail in the next chapter.

Chapter III

Methods

This research examined teaching practices for four-year accounting faculty at accredited, degree granting institutions. Accordingly, the study included faculty and students at four-year colleges and universities. The research questions were:

Q1: What teaching methods do four-year accounting faculty use with their nontraditional accounting students?

Q2: How effective do accounting faculty and students perceive those methods to be with nontraditional accounting students?

3.1 Research Design

A qualitative design was chosen, because the study was exploratory, the variables are unknown, the context was important; and there was no preexisting theory to be studied or tested. More specifically, the research was qualitative, because the focus was on identifying instructional practices that were effective with nontraditional accounting students from the perspectives of students and faculty, as opposed to testing the validity of an existing hypotheses about these types of practices. The approach was interpretive, in that the emphasis was on how faculty and students constructed shared meanings about the instructional practices used in the classroom and the effectiveness of those practices. Interpretive approaches focus on how participants construct knowledge used in classrooms (Merriam, 1998). From this view, the goal was to help understand how faculty and nontraditional students create meaning and make sense out of classroom experiences

regarding learning. I was trying to determine not only what teaching methods nontraditional accounting students and faculty preferred, but why they preferred those methods.

3.2 Rationale for Research Design

I used qualitative research methods in Q1 to ascertain “what” teaching methods the faculty interviewees chose and “why” they chose the teaching methods which they did choose; and in Q2, I used qualitative research methods to ascertain “what” and “why” the accounting student and faculty interviewees have the beliefs which they have about the different teaching methods. Their perspectives were constructed out of their previous and current learning experiences in accounting classrooms. In ascertaining “why,” I was trying to determine unknown phenomena.

Accordingly, accounting faculty and students were interviewed at four year accredited, degree granting institutions. The number of people interviewed varied depending upon the redundancy of the information (Merriam, 1998). That is, additional faculty were interviewed until the information became redundant, or it was believed that saturation had been achieved. The same procedure was used for older/nontraditional students to obtain their opinions, and for younger/traditional students to obtain a benchmark with which the older/nontraditional students could be compared. The opinions of all of the participants was an accumulation of their past knowledge and experiences to the date of their interview. (See Table 3.)

As Table 3 shows, 30 full-time faculty were interviewed to determine their

Table 3

Interviewee Demographics			
Definition	Faculty	Younger Students	Older Students
Sample Size	All Ages 30	Less Than 25 45	25 or More 8
Schools:			
Number	14	3	2
Locations	AZ, CA, HI	CA	CA
Average Age	48	21	32
Gender:			
Male	73%	41%	38%
Female	27%	59%	62%
Minority Status:			
African-American	3%	4%	13%
Armenian	3%	2%	13%
Asian	10%	64%	24%
Hispanic		11%	
Not Identified			13%
Not A Minority	84%	19%	37%
Degrees and Licenses:			
CPA	73%		
PhD	23		
DBA	1		
PhD and JD	1		
JD	3		
EdD	1		
MBA	2		
Bachelors			1 Geography
Classroom Experience:			
Undergraduate	93%		
Graduate	57%		
Average Total Years	20		
Average Full-Time	16		
Average Accounting	18		
Accounting Full-Time	15		
Public Schools	77%	98%	100%
Private Schools	23%	2%	
Highest Degrees:			
University:			
PhD	15		
Masters	13		
Bachelors	2		
College of Business:			
PhD	5		
MBA	23		
Bachelors	2		
Accounting:			
PhD	5		
MBA	4		
MACC	1		
Master of Tax	1		
Masters	7		
Bachelors	13		
Average Credits:			
Enrolled		15	14
Completed		140	75
Accounting Completed		17	15
Degree Goals:			
Masters		3	2
Bachelors		42	5
None — CPA only			1

educational preferences; 54 accounting students were surveyed to determine their educational preferences; and both groups of participants were surveyed to determine their demographics.

3.3 Participants

The accounting faculty participants were from 14 different 4-year universities in the states of Arizona, California, and Hawaii. The majority of them were male, non-minority, PhDs who possessed CPAs and who taught both graduate and undergraduate classes at public universities; whereas, the students were from 3 different universities in California, and were mostly female Asians at public universities. Forty-five were younger/traditional students and 8 were older/nontraditional students.

For Q1, the sample consisted of full-time accounting faculty at four-year universities who had taught nontraditional accounting students for a minimum of 2 years, full-time at a degree granting institution. Additionally, during such time the faculty member must have taught accounting at least one evening a week. I chose these faculty, because I believed such faculty would have been exposed to the subtleties and nuances of nontraditional accounting students during those two years. This is especially true for those who had taught evening classes, because, from my experience, evening classes have a high proportion of nontraditional students. Nontraditional students were considered to be those students 25 years of age or older. The first faculty member interviewed was chosen purposively from the group of faculty previously described.

“Snowballing” was used to select participants (Merriam, 1998, p. 63). That is, at

the conclusion of each faculty interview, I asked each faculty member to suggest additional faculty whom I might interview. I then interviewed these additional faculty and asked them at the end of their interviews for suggestions of other faculty whom I might interview, and so forth. Again, the survey process continued until either there was a consensus, or it appeared as if such consensus did not exist (p. 64).

For Q2, the sample included the before mentioned faculty, as well as students of all ages who had completed at least three accounting classes at an accredited college or university. The students were chosen from those identified by the accounting faculty. The first students interviewed were those who were recommended by the faculty first. Older students, those students 25 years of age or older, were interviewed to determine the preferences of the older students, and younger students, those less than 25 years of age, were interviewed to establish a benchmark with which to compare the older students.

3.4 Data Collection

Data collection consisted of both individual interviews and group surveys. For Q1, I asked each faculty participant a series questions wick can be found in Appendix A. Additionally, each faculty participant was asked to complete a demographics questionnaire. The first five people interviewed formed a pilot group. That is, although I recorded and used their inputs, the questions asked of the remainder of the faculty changed based upon the responses of these first five interviewees. (See Appendix B.) I then asked these questions of the remainder of the faculty to determine the answers to Q1. Finally for Q1, I asked the faculty members for their demographics. (See Appendix C.)

For Q2, I provided students in an accounting class at a public university, a Beta Alpha Psi Chapter at a public university, and a student² at a private university with survey questionnaires which I asked them to complete. (See Appendix D.) I personally supervised them filling out these questionnaires. The questionnaires began with a participation agreement, which was followed by a list of questions to solicit their opinions about their learning preferences.

A total of 30 interviews and 54 surveys were completed. The faculty interviewed comprised the primary data for the study. Student surveys were then conducted based upon the findings of the faculty interviews. The student surveys were used as a secondary data source in this study.

3.5 How Data Was Analyzed

For Q1, I transcribed the 30 faculty interviews which I had tape recorded and made note of those which were significant. From these transcriptions, seven themes emerged based upon their relative importance to the two research questions, and the emerging theme, “The Tension Between The Accounting Profession and Its Students.” This theme of the tension between the accounting profession and its students is especially important, because the understanding of this theme could possible explain why students would not desire to continue to be accountants after majoring in accounting as stated by

² It was initially believed that this person was a faculty member. It was only after he agreed to be interviewed and a time had been scheduled that it was discovered that he was instead a student. However, since he did volunteer and a time had already been scheduled, he was nevertheless surveyed.

the Albrecht and Sack study (2000). These seven emerging themes in order of logical development for understanding were: (a) a nontraditional student definition; (b) the changed accounting function; (c) the tension between the accounting profession and its students; (d) the additional educational requirement; (e) the tension between those teaching methods used and those preferred; (f) depth versus breath; and (g) competition. These seven themes were important, because I had not yet interviewed any students, and these themes determined what I needed to find out from the students.

Since, students are still learning accounting they could not meaningfully contribute information about all seven of the themes. They probably would not understand the definition of a nontraditional student as it relates to accounting (theme a); they probably would not know how the accounting function has changed with the passage of time (theme b); they probably would not know what type of person the accounting profession wants and needs (theme c); and they probably would not be knowledgeable of the nuances of the additional education requirement to become a CPA (theme d). However, they were able to provide information about why students go to college and major in accounting (theme c); they were able to provide information about how students prefer to learn (theme e); they were able to provide information about whether students prefer to be taught less material in greater detail or more material in lesser detail (theme f); and they were able to provide information about how competition effects their learning (theme g). That is, students were able to tell us why they are majoring in accounting and how they prefer to learn. Thus, for Q2, the investigation of the students, became very purposeful. These questions were being asked primarily to verify and supplement what

the faculty had already said.

The process was simpler for the Q2 questions, because there were no tape recordings or transcriptions as I was using questionnaires. Additionally, since the students could only contribute to some of the themes which were emerging, they only needed to be interviewed about those themes about which they had knowledge.

Therefore, the students' surveys were focused on why they were majoring in accounting, how they preferred to learn, what their perspectives about depth and breath were for accounting education, and how they felt about competition being used in the classroom.

For Q2, I first separated the written responses to the survey questionnaires of the students into two groups: the traditional students, those less than 25 years of age, from the nontraditional students, those 25 years of age or older. For both groups of students, I noted those responses which addressed why they were majoring in accounting; how they preferred to learn; their perspectives about depth versus breath; and their perspectives about competition in accounting education.

3.6 Limitations of Study

There are two major limitations to this study. The first major limitation is that the findings are limited to the participants in this study, and the findings may or may not be generalizable to the larger population of accounting students. The second major limitation is that the interpretation of the participants' responses are subject to my interpretation of what the participants told me.

My biases are the result of complex experiences. More specifically, I have taught

accounting full-time and part-time for approximately 25 years to what I consider to be traditional and nontraditional students, at two-year and four-year schools at both the undergraduate and graduate levels. My experiences have included almost every conceivable ethnic group from almost every conceivable socioeconomic background.

Although my roots are probably from a mixture of English, Irish, Scottish, Welsh, and German ancestors, I feel comfortable in either a Western European or Hispanic culture because of my living in a predominantly Hispanic culture for 30 years followed by 25 years of living in a predominantly Western European culture. My biases may be further tainted from having been an older/nontraditional student myself. My biases are subtly complex, and like many people, I may not even consider them to be biases. For example, I believe in class interaction in the classroom not only for needed feedback for the instructor, but because accounting is too difficult of a subject for most students to learn on their own. However, as a student, I am adamantly opposed to group learning activities, because I believe they waste time, prevent people from forming their own opinions, and I believe material which should have been learned in a class is frequently omitted from the learning process due to a lack of time, or a lack of student knowledge.

Having worked significantly with older/nontraditional accounting students, and being older/nontraditional myself, I can easily identify with people who are majoring in a subject, such as accounting where the students may be more extrinsically motivated by future financial concern than by the intrinsic love of doing accounting. I am accustomed to students which Johnson and Johnson describe as “winners,” those students who believe that success and failure are the result of diligent effort and ability — not luck (Johnson &

Johnson, 1989, p. 81; Park & Lau, 1995).

That is, I believe that all persons have certain beliefs (or realities) which may influence the results. For example, in previous sections I made certain assumptions, some explicit and some subtle, which I believed to be true. Another person might have other assumptions which he or she believes to be true. To the extent that the assumptions affect the outcome of the research and to the extent that such assumptions might be incorrect, then the study itself might also be incorrect itself. However, my biases are based upon 25 years of experience in teaching accounting students, many of whom have been nontraditional or older, and accordingly, I believe such biases are reasonable.

Additionally, assumptions are also limitations of this dissertation. Accordingly, if the assumption, that accounting students 25 years of age or older are a reasonable representation for nontraditional accounting students, is *not* true, then to that extent the study might be wrong. Also, throughout this dissertation, I may have made certain other assumptions which I believed to be true. If any of these additional implied or subtle assumptions are wrong, then to the extent that they were wrong, then the findings themselves may be wrong also.

Finally, although I used the same assumption which Wooten (1998) used, that students less than 25 years of age are traditional, while those 25 years of age or older are nontraditional, I subsequently determined that age was a proxy for experience. I determined this by asking faculty at the end of their interviews to define a nontraditional student. I asked this at the end of the interview in order to prevent the participants' other previous responses from being affected by their response to this one question.

3.7 Methods Summary

To summarize this chapter, the purpose of the dissertation was to discover more effective teaching methods for nontraditional accounting students based upon the perceptions of nontraditional accounting students and faculty. The dissertation study was qualitative, because its goal was to discover unknown phenomena rather than to make inferences from a data set as would be done in quantitative research. The participants studied were all four-year accounting students and faculty. Finally, I acknowledge that the possibility remains that the findings may be biased in known and unknown ways by my experiences and assumptions, as well as by those of the study's participants.

Chapter IV

Findings

This chapter presents the findings of the study. The findings represent a synthesis of the information obtained from faculty and student interviews and surveys. I organized the order of the emergent themes into what I believed to be a logical subject development to make the findings more understandable.

Seven major themes emerged from the findings: (a) a nontraditional student definition; (b) the changed accounting function; (c) the tension between the accounting profession and its students; (d) the additional educational requirement; (e) the tension between those teaching methods used and those preferred; (f) depth versus breath; and (g) competition. Before proceeding the reader may wish to review the demographics in Section 3.3 of Chapter III to provide a better perspective of the following themes.

4.1 Nontraditional Student Definition

An important observation is the refinement of the definition of an older/nontraditional student. In general, as the following sample of faculty quotations indicate, the primary distinction between the younger/traditional student and the older/nontraditional student is that the older/nontraditional student has more appropriate work experience. Although the primary distinction is more appropriate work experience, older/nontraditional students are also different from their younger/traditional counterparts because they have less available time for their studies because of family obligations, but

they are also more motivated because of these same family obligations.

The following is a faculty member's observation about students' activities. In it she explains the life style of many of her students, and her quote sets the tone of many older/nontraditional students.

Kids, a lot of these kids have kids. They're 20 and they have a 2 year old... these kids are wedging [their education] in between all kinds of other things, and they are trying to do the best they can. So they have a job and they think they have time for class.... they're going to try to be Saturday with the kids, Sunday do all of my homework.... And so a lot of what happens is they cut back on their hours; they fail a few classes; they retake them a few times.

That is, many students are not allowing sufficient time for their studies. For these students time is a scarce resource. The following faculty member explains some of the reasons why the older/nontraditional students have insufficient time, and why they may be more committed than younger traditional students, while simultaneously explaining the importance of work experience to define the older/nontraditional student.

I think that's a criteria... any work experience, that a... student would have two years of work experience to be... nontraditional. Could you almost say marital status?... a lot of nontraditional students do not get cranking until they get married, until they have a motivation, a family, and it may be a wife or a husband, ... two years of real life living experience, which could usually [be] defined by a marriage, or significant other,... a family arrangement of some type.

Regardless of the specific reasons for the older/nontraditional student's lack of

time and commitment, they are very motivated. This next faculty member compares older and younger students, and further explains that commitment and/or motivation, and further explains the sacrifices which older/nontraditional students make to attend school relative to younger/traditional students.

[Older students] are more committed.... They do a better job. They're more interested in the subject. They come more tired, but they're a better audience... The younger students need more... prodding.... The older students aren't going to cut class. The younger students are going to. They think they can afford to.... [They] are, in general, less motivated.... [Older students may be] re-entry students who maybe are going for accounting because they were in the wrong major [when an] undergrad, like speech communication,... when I say reentry, I mean a student who maybe did not finish college, raised a family, and then came back,... something happened along the way [so] that they could not go straight through... They could not get their act together between high school and college.... They're all more committed, the older students, because they're making a decision to go back to school, which is, they're making tradeoffs, short term sacrifice.

As can be seen from the preceding, although the older/nontraditional student is more committed for a variety of reasons than the younger/traditional student, there are sacrifices they have to make for that commitment. Finally, this last faculty member explains the importance of the type of work experience that defines older/nontraditional students, and further explains their motivation for attending college.

My experience with the older students is that... they have... come to... realizations on their own. They've gone through their 20's and they've kind of settled things out, and most of them recognize they have trade offs to do in life. Most of them, because they are older... want [to] be back in school. They're here for a reason. They don't like their jobs. They don't want to be making minimum wage for the rest of their lives. They are far more committed. Their problems tend to be, "I'm juggling too many things." And their frustration tends to be more of, "I can't do it all." They need to see more than debits and credits, that this has some kind of impact.

This faculty member went on to discuss work experience as a defining characteristic for nontraditional students.

Work experience... to me it's work experience; it's the seasoning; it's the real world aspect... It seems to me that some of the students I have had went through an undergraduate program and did liberal arts or whatever,... then went and became a ski bum where they were... teaching, instructing, or a river raft guide, or what ever, and they did this stuff for about two or three years, and they're going, you know this hand to mouth existence gets old after a while. It's fun to be in the great outdoors, but I can't pay the rent,... I'm tired of scraping by. I'm tired of living off of macaroni and cheese,... all this type of stuff, and they say,... "I'm ready to go to get a graduate degree where I can earn some money." ... I think that work experience, that seasoning, that maturity, does not necessarily have to be work per se, but something more than K-Mart... for ten hours per

week. Something that has responsibility with it.

To summarize this section, more appropriate work experience distinguishes older/nontraditional students from younger/traditional students, as well as their family obligations which cause available time to be more scarce while simultaneously creating more motivation.

4.2 Changed Accounting Function

Just as the refined definition of an older/nontraditional student is important to better understand these students, the following refined definition of the accounting function is important understand what they want to become. The demands of accounting have changed. The accountant is no longer just the preparer of information for other people to make decisions, the accountant has become the decision maker. One faculty member made the following observations when I asked him if accounting had changed.

Yes it has.... [For example,] anybody who has inventory on hand now is an idiot. At least that is what I tell my students... When [I was] teaching... lower of cost or market,... I stopped in the middle of it and I started staring at it, and I turned to my students and [said], "I don't know if I should be teaching this [because] cost or market [has] to do... [with maintaining stocks of] inventory.... [But] now you are fool if you buy inventory before you need it."... I thought they're never going to [use this], if they're working for a successful company. This will never be an issue.... So I think these things are changing... very rapidly, and they are requiring us [as accounting educators] to rethink the way we are teaching accounting.

As the previous quotation indicated, not only has the accounting function changed, but it has become much more complex. Many things which were routinely taught have possibly become obsolete. The following quotation further emphasizes how accounting has changed, and explains some of the reasons for the change.

The definition changed because of... a swing from [procedures] to concepts,... from a preparer to a user perspective, ... less memorization and more understanding.

This is further emphasized by the following faculty quote.

I think you are looking at a much... broader idea of accounting... [one] involved in decision making.... Now we are starting to [teach] accounting... much more [as] an information system which means we... invade,... we span out into all areas.... Therefore, accounting information is useful for all areas,... I think we are seeing a broader definition of accounting.

Thus the accountant is no longer just the preparer of financial information for other people to make decisions, the accountant is now the decision maker.

4.3 The Tension Between The Accounting Profession and Its Students

From the preceding we can see the function of accounting has changed. This change has placed a strain on the relation between the accounting profession and the students who aspire to become accountants. Now, not only must accountants be able to prepare the information, but they also must be able to use that information to make decisions and be able to explain those decisions to other people.

This theme has been divided into six sections. The first section explains the faculties' perspectives of what the accounting profession wants and needs. This section will explain that the profession wants and needs people with problem solving skills, an ability to cope with ambiguity, general business knowledge, and interpersonal skills.

The second section explains the faculties' perspectives of why students of all ages major in accounting, and why the reasons that they major in accounting do not correspond with the wants and needs of the profession. In general, the students believe accounting is a form of mathematics; they believe it is unambiguous; they want to be professionals; but most important, they do not seem to understand what will be required of them to be professional accountants. The third and fourth sections explain the faculties' perspectives of younger and older students respectively. While the younger students are less focused and are concerned with image, the older students are more concerned with the economic benefits from majoring in accounting.

The fifth and sixth sections are the statements of the younger and older students respectively of why they are majoring in accounting. Both groups of students stated that they are majoring in accounting to make money; and that they like the procedural nature of accounting and its lack of ambiguity. However, as with the faculties' perspectives of why students are majoring in accounting, the students themselves are stating reasons for majoring in accounting which are inconsistent with those which the faculty state the accounting profession wants and needs.

What the accounting profession wants and needs. The following explains the result of the changed accounting function, what the accounting profession wants and

needs. This next faculty member describes some of the qualities an accountant must have to be successful in the accounting profession.

They have to have very good people skills.... They have to be able to recognize problems,... They have to be able to work with people. They have to deal with people who are extremely difficult.... [They] have to be prepared for almost anything... [because it] can happen, and it does happen.... [They] need to learn how to cope with it.

Another faculty member further explains the preceding, and emphasizes that there frequently are no correct or wrong answers, and that communication skills are important.

[The profession needs] someone who has good problem solving skills. [The profession needs people with the] ability to look at a problem and say, "OK, what do we do here?".... [The profession needs] someone [who] is flexible enough to look at problems and solve problems.... [However,] the problem with flexibility is there are no cut and dry answers. There's no right and wrong.... People skills are very very important,... in addition to problem solving skills, but part of... problem solving skills are people skills, because to be able to solve a problem, you got to be able to interact with [people].... You [have] to be able to communicate possible solutions and the tradeoffs [of] those solutions.

In addition to the preceding problem solving skills, the accounting profession needs accountants with broad general business knowledge. The following faculty member emphasizes this general business knowledge, as well as the need for salesmanship, and interpersonal skills.

[The profession needs people with] technical knowledge, interpersonal skills, [and] selling ability.... [The profession] needs people who can identify client needs,... [who are] familiar with business... [who are] willing to take risks, [who are] willing to travel,... [and who are] willing to work with professionals who [might] know more than [they] do, not necessarily the people in [their own accounting] firms, but also the clients and [its] personnel.

This last faculty member explains how older students may be better suited to be accountants than younger students.

It is clear to me I think that what the firms are doing is that they would prefer someone who [has] a master's under their belt simply because that student has to be a little bit older, [a] little bit more mature, and therefore they would prefer those students. They want a little bit more seasoning, and they do not want that seasoning at their own expense.

Faculty perspectives of why students of all ages study accounting. The preceding considered what the accounting profession wants and needs. However, are students choosing to major in accounting for the reasons which would coincide with the accounting profession's wants and needs? This question will be considered both from the perspective of faculty and students, and with respect to students, it will be considered from the older/nontraditional student's perspective to ascertain why they are majoring in accounting, and from the perspective of the younger/traditional student in order to establish a benchmark with which to compare the older/nontraditional student's reasons.

Neither older/nontraditional nor younger/traditional students know what

accounting is or what will be required of them to be accountants, and many do not have the qualities which the accounting profession wants and needs. The following faculty quote explains why many people major in accounting.

The ones who do major in [accounting],... [do so because they] have... an [inclination] towards math, [and] quantitative skills; and they think that is it. Many of [them] are surprised to find out that you [also need] just as great of communication skills. Some of them [also major in accounting because they have had] a good experience with accounting... in highschool.

Some students have other reasons for majoring in accounting.

Some of them feel there are a lot of opportunities [in accounting], and some of them think if they can get a degree in accounting, they can do other things [also]. I mean they may not necessarily end up in accounting, but it is a good place to start.... I'm not a businessman or businesswoman. I'm a professional, like a doctor, like the lawyer. I'm a CPA. I'm a professional. I want that professional status.... I want to be a professional. Now, I can't be a doctor. I can't be a lawyer, but I can be a CPA.

This faculty member further explains why people major in accounting, as well as why they leave accounting.

Some think it is bookkeeping and they are good at it... [but they] don't know what they are getting into.... a lot of students don't know until they get [hired] what it is about, and then find out it is a mismatch.

This faculty member further explains why some students who are studying

accounting for the wrong reasons will have difficulty getting employment after they graduate.

I asked them when I was an advisor, I asked them why did you become an accounting major, and the best answer that came out... was because “We’re foreign students. Its easiest, because its basically math,... Its very difficult to become a history or psychology major, and you have that enormous amount of reading to do,... whereas in accounting you just have a lot of problems to solve. No reading, lots of problems.” [However, these students] can’t write worth a darn....We’re supposed to be a profession and we can’t write?... If you [required communication skills], you would lose certainly half of your majors... Most of those students [those who cannot communicate well] can’t get jobs when they graduate.

Faculty perspective of why younger students study accounting. The preceding were faculty’s opinions about both older/nontraditional and younger/traditional students. The following only considers faculty’s opinions about younger/traditional students. The following two quotes indicate the importance of image to younger/traditional students.

[Younger] students become accountants, because it is the easiest way for them to become professionals.

And.

[For] the younger student, it is more the opportunity to be a professional, more so than [for] the older students.

In addition to image faculty believe younger/traditional students have a variety of

other reasons why they major in accounting. This faculty member further explains why younger students go to college and major in accounting, and what motivates them.

What attracts the younger students is... a right and wrong answer. [They] can memorize these rules... They want that cut and dry [answer]. [They] like the structure.... [Many] are not quite sure why they're here and what they are doing.... They're here because mom and dad want them to be here. They're getting a degree that mom and dad perceive will make them money..... [They are] going to college, because that [is] what [they do] after highschool,... and otherwise, [they would] have to go out and get a job and earn [their] own way in life, and that's not going to happen. So from that standpoint, [they] are hard to motivate, because they don't have a basic reason for being there.

Faculty perspective of why older students study accounting. In contrast to the faculties' opinions of why younger/traditional students study accounting, faculty believed older/nontraditional students study accounting for different reasons. The following faculty member notes the importance of career and money to older students

The older students I think do it because... most of the ones I talk to will get better jobs within their current company, and better salaries.

This faculty member reinforces the preceding faculty member's quote.

For the older students it's more the door... that an accounting degree will open.

Therefore, according to faculty, neither the younger students nor the older students are choosing to major in accounting for reasons which would be consistent with the wants and needs of the accounting profession.

Reasons given by younger students why they study accounting. Following are the reasons why younger/traditional students claim they are majoring in accounting. In general, they are consistent with the reasons which the faculty gave for them to major in accounting. In the next five quotes from younger accounting students note that their reasons for going to college and majoring in accounting include money, their belief that accounting is about mathematics, and their desire to work with an unambiguous procedural subject. Also, note that these younger students make no mention of communication or people skills.

I am the first in my family to attend [college]... I want to get a good job.... I like school. I love accounting, the manipulation of numbers, [and] the importance of understanding financial statements. I also need to complete 9 classes of accounting for my CPA.

The preceding younger/traditional student emphasized the quantitative aspects of accounting. The next emphasizes the lack of ambiguity.

To get my B.A. in order to be more qualified in the job field.... I find [accounting] less ambiguous than other majors.... [When] I major in accounting I... know specifically what I will be doing. Whereas, other [majors will not prepare me for the available jobs].

The following younger/traditional student again emphasizes the lack of ambiguity.

It [will] provide me a better opportunity to make something of myself in our society. Its orderly. There's already so much chaos and drama in the world... a bit of stability would not hurt.

This younger/traditional student emphasizes financial security.

To know that I've accomplished something big in my life; to have something to fall back on when looking for a new job; to have a better chance [of] making a descent living. I've always liked working with numbers, better money.

This final student emphasizes forms, numbers and balances.

So I can pursue my dreams of being a successful accountant. You can't do that without a college education. I enjoy forms and numbers. This gives me satisfaction, when I reach a balance. I work well with numbers.

Reasons given by older students why they study accounting. Following are four quotes by older accounting students. Note, that although the students are still interested in money, they are less interest in the mathematical and procedural aspects of accounting education, and more interest in the social aspects of accounting. This indicates that although there is still a mismatch between what the accounting profession wants and needs, and the reason why accounting students major in accounting, that the reasons why older students major in accounting are more similar to what the accounting profession wants and needs than are the reasons of the younger students. This first older/nontraditional student emphasizes financial security.

[One], to avoid bad economic environment, [and two, to] learn [the] finance and accounting field of study.

This second older/nontraditional student also emphasizes financial security.

I would like to become a Certified Public Accountant, but also for personal achievement [and] satisfaction. I enjoy the financial world [and I] love numbers,

especially money.

The third again emphasizes financial security.

To make more money in order to support my son [and me]. I have worked in accounting for several years and [I] enjoy it.

Finally, the fourth also emphasizes financial security.

To enhance my career. Work with people and help those with financial needs.

Thus the faculty's perspectives of why students study accounting coincide with the reasons stated by the students themselves. However, as stated, the reasons the students are majoring in accounting do not coincide with the needs and wants of the accounting profession.

To Summarize the tension between the accounting profession and its students, according to the faculty interviewed, the wants and needs of the accounting profession do not coincide with the reasons why either younger or older students major in accounting; and further according to the students themselves, they are not majoring in accounting for the reasons which the faculty assert are the wants and needs of the accounting profession.

4.4 The Additional Educational Requirement

Most states have started to require 30 hours of additional education for a person to become a CPA. This is in addition to the 120 hours normally required to obtain a bachelor's degree. Therefore, most student have to complete 150 hours of education to become a CPA. Whether intentional or not, this additional education could address the disparity/tension between the accounting profession and its students.

As a further explanation, to be a CPA means a person is licensed by the state where the person is going to perform certain accounting functions for the consumer public. Most states require three things for a person to become a CPA: minimum education; the passing of an examination; and a minimum amount of professional experience. The minimum education until recently had been essentially 120 hours, but many states have increased that to 150 hours. The CPA examination is an examination administered by the state which is going to issue the license verifying that the applicant possesses certain minimal skills. Lastly, many states require that the applicant have specific accounting experience in order to become a CPA. The experience requirement varies from state to state. Some states require no work experience, some require one year, some require two years, and in some states the amount of work experience required decrease based upon how much education a person has.

This theme has been divided into three sections: why the additional educational requirement; whether there should be an additional educational requirement; and required work experience. The general belief is that the additional educational requirement was to provide students with more of those skills which were previously described in this dissertation as the professions' want and needs: problem solving skills, an ability to cope with ambiguity, general business knowledge, and interpersonal skills. However, there is considerable confusion about what should be required in this 5th year (the additional 30 hours). Further, there is not a consensus of whether there should even be a 5th year requirement, because although most faculty agree that a 5th year of education would improve the quality of the accounting profession, some believe that the value of the

improvement does not warrant the potential harm that might be caused to poor and minority students. However, most faculty agree that students should have a minimum amount of work experience which can not be decreased for the amount of education taken.

Why the additional educational requirement. The following four faculty members explain what was trying to be accomplished by the additional educational requirement. Note that it is not more accounting education.

In my opinion, the original goal of that 5th year requirement was to get some breath.... the early reports said... we've got great technicians in these accountants, but they're geeks. They can't... interact with clients, they can't write, they can't do oral communication, and therefore we want them to have general business [knowledge],... more seasoning. I think the original intent of the 150 hour requirement was... you can't get any more breath in a four year program because you have to take all of these accounting classes... So the idea was, lets add a 5th year to get that seasoning to give them more organizational management courses, to get more human resource courses, etc.... [However], I don't think that what's been operationalized by most universities.

Thus, the intent was to respond to the needs and wants of the profession that the schools were not addressing. This next faculty member further emphasizes what the additional requirements were meant to accomplish.

Accounting isn't just about numbers. [It should be] a more broad based degree with maybe some psychology courses, sociology courses, participation in

accounting club activities where you can associate with professionals and other students who are going into the world of accountancy, the world of business, communications and that is how you learn communications and verbal skills by doing stuff. By working with other people. It is not all classroom.

This next faculty member compares the accounting profession with the professions of law and medicine.

The intent was that accounting is one of the few professions, like law or [medicine] where you... are in a profession and the knowledge base is expanding and so this additional time to get a grasp on the material would benefit the students... [and the] profession.... What they were trying to accomplish was [to expand the] base of knowledge.

This last faculty member explains how the concept of broadening education helped him to become a better accounting teacher.

My understanding was that it wasn't supposed to be anymore accounting courses.... I think that accounting students are too narrow....When I took the finance courses, I swear to you that my ability to teach accounting took a quantum leap, because I knew why I was teaching it.

Whether there should be an additional educational requirement. While some people are in favor of the additional educational requirement, some are opposed to it.

The following faculty member explains that some people believe the 5th year requirement is discriminatory.

They... said it discriminated against minority groups who maybe [would not be

able to] afford a 5th year of school.

The next faculty member explains both sides of the argument.

They said minorities could no longer become CPAs, because we were extending the amount of time it took to get the certificate, and therefore it was going to cost [them] more money and it would hinder them.... Jesse Jackson got into the fracas... The president of the Los Angeles CPA society came in and said that [it was discriminatory] and I looked at her and I said well... if that is the case and we are really concerned about minorities, lets cut law school a year and lets cut medical school a year, and she [says] that's ridiculous, and I said that's my point, it is ridiculous what you're saying. We should... make it a profession... truly make it a profession, we [should require] a degree in liberal arts, then we should [require] accountancy school, like a law school, like a medical school.

Required work experience. In addition to the required college education to become a CPA, many states require work experience. The required work experience is usually one or two years and may vary depending upon the amount of college education a student has. Following are two faculties' opinions about whether there should be required work experience.

On the job training is useful, but I think formal classroom training is probably more [useful]. There is no reason why not. You can't be too smart, too educated... two years is not a lot of time.. [but] to decrease the work experience is not a good trade off [for] formal education.

Thus, the work experience should not be decreased for the amount of college

education. This next faculty member reinforces the idea that there should be required work experience.

Bottom line is you really don't learn accounting until you do it. I don't care how much book learning someone has... when you see it you'll learn it.... I am unwilling to say no experience. You can just get your degree by education... On the other hand, is two year really appreciably [needed to become certified], are you learning that much more over one year? I think the learning curve is fairly steep.

Therefore, if there is to be a work experience requirement, how much work experience should be required, what type of work experience should be required, and when should it be required? This same faculty member addresses these questions.

I think what would probably be better... is that you had a four year degree, you went to work for a CPA firm for one year, then you went back and did one year of graduate work. I think that would be the best, because what you are doing is you are really spending a year as an intern. So here's the foundation, here's the real world, now lets come back and put it all together.

Thus, to summarize the additional educational requirement, whether intentional or not, the requirement could lessen the disparity between the wants and needs of the accounting profession and those of its students. The additional education was to provide students with a broader education in order for them to make decisions and be able to communicate those decisions, but the participants felt that most schools were not accomplishing this goal. They are just providing more of the same technical classes.

Those in favor of the additional educational requirement, want it because they believe it will improve the quality of the profession, but those opposed to it believe the additional cost of the education will prevent poorer students from majoring in accounting. Finally, there are those faculty who believe the work experience requirement is important.

4.5 The Tension Between Those Teaching Methods Used and Those Preferred

Faculty varied on their preference for a particular teaching method. However, they appeared to have an inclination for lecture, even though they seemed to prefer group work. That is, although many faculty did use lecture, they indicated they might have used group work if they had more time and their classes were smaller. The younger/traditional students had no discernable consensus or inclination, while the older/nontraditional students preferred hands on homework/cases.

Teaching methods the faculty use. Following are the comments of five faculty members discussing the teaching methods they use. Note the inclination toward lecture and the avoidance of group work because of lack of time.

I am lecture based, but I'm interactive. I always encourage questions. I beg for questions... I tend to assign a lot of homework. I scan it for completeness..., but I collect it at random. I do not give pop quizzes... I've got some auditing tapes... and I show pieces of [them]... I had the university internal auditor come and speak... I had the... former managing partner of a regional firm come [and] speak this past semester... I would like to take them on a tour of a company... I would like to do a simulated audit with them... I am not happy with the paper

based [cases].

That is, although this faculty member does use a variety of different methods, the inclination is towards lecture. This next faculty member indicates that although other methods are preferred, there is still a significant reliance upon lecture.

I... have been... trying to develop much more of an experiential [based approach]: the cases , the real world applications, the discussions..., but I still have a very strong lecture component. I haven't abandoned it completely.

As indicated previously, lecture is sometimes not used because of time limitations and large class sizes. This same faculty member continues by explaining that younger students need more structure than older students.

Undergraduate students, they want structure... They need it... by requiring homework be turned in;... whereas for the MBA students I have backed away from those type of things and said OK do these adjusted problems, but you still have to turn in something.

This last faculty member explains why lecture is used instead of other methods.

I am not really big on group work. I encourage students to work in groups, but we do not spend a [lot of] time in class doing group work. I can't see the benefit of self-discovery, where one figures it out and explains it to the others. I have a limited amount of time... I got too much material and not enough time. I can hit the highlights, but I can not sit there waiting for them to figure out what's important. I got to tell them.

Teaching methods the faculty said should be used. Although the preceding

indicates an inclination towards the use of lecture, the following faculty indicate a preference toward group work.

The four following faculty comments complement the preceding. Note that none of them mention additional technical classes. The first one discusses knowledge integration, group work, and self-discovery.

[If there were time, I would like to] incorporate group work in class, [as well as] self-discovery.

The preference for group work is thoroughly explained by this next faculty member. In it she emphasizes group work and self-discovery, as well as that there is no one correct answer.

[I prefer group work over lecture, because] the self-discovery process is a much more effective learning process than to spoon it and let it spill in and hope none it spills out of their heads between now and the next class kind of process. Group work, you have to be cautious to understand the difference between group work group for work's sake and group learning. They don't simply sit and do a problem where they all watch one person do it, there's got to be components which each one contributes and that type of thing built in for group contribution and then that group has to be able to report back and hold themselves accountable.... [And] there isn't one right answer.

This same faculty member continues by explaining that not only must accountants be able to work with ambiguity, but they also must be able to explain ambiguous concepts to other people.

The goals in my course are twofold: they're to learn accounting, to be able to use accounting information and communicate it effectively. You can't pass the course by achieving the one goal, just the numerical answer, nor can you pass life with just achieving the one goal.

This last faculty member indicates the importance of group work even in strained situations such as large classes.

I try [large class discussion with classes of 50 or more students]. It is not real feasible. Its not the best of situations,... its not really effective with 50 [students],... but it's still doable. I know that there are students [who] are never participating, who are slipping by the edges, who are free riding, but it's still, I think, better than me lecturing.... I would love to do much more experiential based [teaching], much more case based, heavy duty case based, [but] there's not the time. We are on the quarter system, there's too large of classes. I would have to have class sizes of 25 in order to do that.... I would like to do much more in terms of developing writing skills, and presentation skills, and get that broad based everything in accounting, you are a professional skills, [but] I can't.

Younger students. As previously stated the younger/traditional students had no discernable inclination towards a learning preference. Following are five comments by younger/traditional students. Please note the lack of consistency. This first student indicates a preference towards examples.

I like when professors incorporate real-life situations with theory. If a new subject is being introduced, I learn best through examples. [However,] I don't

like when professors don't explain concepts/ideas/problems thoroughly, and I have to learn by reading the book only.

This second younger/traditional student indicates a preference towards one on one tutoring.

I lean more when there is one on one attention. I go to office hours all the time. [A] full explanation by the professor is more helpful than reading the material. A lot of homework is always helpful.

This third younger/traditional student indicates a preference towards visual aids.

[I like] visual [aids]. I need to see or be able to imagine the subject in question for a better understanding. Seeing is believing. [However, I do not like] audio learning such as reading a book, causes me to feel uninterested.

This fourth younger/traditional student indicates a preference towards notes.

Give us a lot of notes to take. I like it when the teacher gets a little specific about what will be on an exam. I don't like teachers who don't make you feel comfortable [and] get impatient when you ask questions. I don't like it when teachers stay away from writing notes on the board.

Finally, this fifth student seems as though his or her primary desire is to be entertained.

I really enjoy a loud and expressive teacher, a professor that uses their hands and gets you involved. If they know what they are talking about it helps. [I do not like] the PowerPoint presentations because we don't listen we just copy the notes. Nothing goes through. Also [I do not like] teachers that just sit at the overhead

and teach looking down. They're not teaching the students, their teaching themselves.

Older Students. The older/nontraditional students were not interested in being entertained as might be the situation with the younger/traditional students. They were more serious about their desire to learn. This first older/nontraditional student likes homework.

[I like it when teachers] use cases to present the concepts, [and use] case homework. [I do not like]... following and [reading] slides, [and] following the concepts listed in the text book.

This second older/nontraditional student liked homework.

If the material is new, I prefer the professor do the homework in class with the students. I also feel that reasons rather than formulas are better [underlining added]. Groups activities are also an important key to learning. It allows students to help each other.

Thus, although the faculty have an inclination toward the use of lecture, they prefer group work, but do not use it because of large class sizes and limited time. Further, while the younger/traditional students seemed to have no teaching method preference, the older/nontraditional students preferred homework.

4.6 Depth versus Breath

Faculty expressed their concern that students be provided with both depth and breath in accounting education. Depth or breath was of concern to these faculty, as well

as which type of student was in need of a particular type of education. When there is insufficient time to cover everything in detail, should subjects be omitted, and if so which ones, or should the material just be introduced? The following faculty member explains her belief that it is a “balancing act.”

The intermediate students who are going to be, [or are] much more [likely] going into the CPA firms, [or] into the profession, I want... understanding [underlining added], [and] a strong foundation in the debits and credits so that they [can do debits and credits]. It's a balancing act which I struggle with all the time,... but I do believe in that broader definition of accounting, and I do try to bring that into the class... and I struggle with [depth versus breath], and again I would say it goes with the class. I would be more likely to go with breath with the MBAs [and] with depth with the intermediate accounting students... we do want this balance between a strong foundation in debits and credits versus problem solving, [and] knowing where to go to look for solutions.

The previous faculty member believed the choice between depth and breath was a balancing act, this next faculty member, although stating a preference for breath, confirms the previous faculty member's opinion by stating that it depends upon the class.

Exposure to a lot of topics is probably better than spending too much time... on [subjects] like pension accounting... [but] it depends upon the class.

4.7 Competition

Faculty in this study were concerned with the importance of competition as well

as the way in which it should be used in the classroom. Competition is a fact of life with which accounting students need to learn to cope. This first faculty member states this exactly.

Competition is a fact of life. That's what happens in the real world.

This second faculty member explains the importance of competition.

I think [competition] always is [present]... I don't want to finish second to anyone, but you [know] what, I have to learn to live with it. I think competition is good. Listen, you're never going to get anyone to run below a four minute mile, [if] you do not have competition. Its just not going to happen.

This third and final faculty member explains how the competition needs to be implemented.

I really fundamentally believe that [for] poor students, we need to teach them processes... what [to] do, not the end result, not the outcome. Now, that [is] very tough to do, because we live in a society that rewards outcomes, not processes... From that standpoint, competition is a process that improves quality, but the focus can not be on the winning and losing. The focus needs to be on the competition, and the process... a case competition or something like that. I would never set up a situation where I would say... the top 10% is getting "As," the bottom 10% is getting "Fs,"... but in something like... a case competition, where what you are telling people is... here's a case competition. The winner gets something, whatever, not necessarily the grade, but... something, that I think is a legitimate learning tool, because what competition does is, it fosters, it ups the

level. It clearly ups the level, Most people, most human beings will sink to the lowest common denominator naturally. And what happens is if you keep everything at a very low level, everyone will perform at a very low level, but if you up that bar [you will improve quality], you need to do it, but on the other hand... setting goals too high, makes people quit. They can't get it. So what happens is... you want some competition, because that's going to stretch them, but you don't want to stretch [them] so far that they give up.

Thus, according to these faculty, accounting students need to be taught to cope and work with competition. Further, the results of such competition should be rewarded to provide stimulus and motivation to excel, but such stimulus or motivation should not foster cutthroat practices. The competition might be approached as a person would approach a game. The reward could be something important to the student, such as a small part of the student's grade, or something unimportant, such as candy.

4.8 Findings Conclusion and Summary

As stated, seven themes emerged from the interviews. Logically arranged these themes present an explanation of the changes in accounting education that have occurred, as well as the changes that still need to be made, not only for older accounting students, but for all accounting students. Of these themes, three were observations which emerged from the interviews: first, older accounting students, just because they are older, will have more experiences, hopefully more relevant accounting experiences; two the accountant has changed from just being the person who collects information for other people to make

decisions to the person who makes the decisions; and three, there is a tension, a disparity, between the type of person the accounting profession wants and needs, and the type of person who is attracted to study accounting. These were the first, second and third themes.

The fourth and fifth themes are possible responses to the observations of the first three themes. The fourth theme is that many states may be trying to overcome part of this expanding role of the accountant (theme 2) and the disparity (theme 3) with a 5th year educational requirement. Many states may be requiring a 5th year of education with the hopes that the 5th year will provide the students with those skills necessary to lessen the disparity between the accounting profession, and the typical entering accountant (i.e., the wants and needs of the accounting profession, versus the reasons why students major in accounting, and their existing skill set), as well as to address the needs of the expanding role of the accountant. In addition to many states adding a 5th year, many schools may have attempted to adjust their teaching practices to also address these concerns, the fifth theme.

Finally, two concerns emerged from the data as most relevant to the participants: the tension between depth and breath, and the question about the role of competition in the classroom and the profession, the sixth and seventh themes respectively. The findings were that depth versus breath is a balancing act, and whether competition is actually used in the classroom, students nevertheless need to be taught how to cope with it.

Chapter V

Conclusion, Summary, Implications, Recommendations and Further Research

There were two research questions, Q1 and Q2 as follows:

Q1: What teaching methods do four-year accounting faculty use with their nontraditional accounting students?

Q2: How effective do accounting faculty and students perceive those methods to be with nontraditional accounting students?

Nontraditional students were defined to be those students 25 years of age or older.

This study explored the teaching methods accounting faculty used with their nontraditional accounting students and such methods' perceived effectiveness. Both faculty and student perspectives were examined. Although the faculty preferred a variety of different methods, the faculty had an inclination for lecture, but might have used group work if they had more time and smaller classes. The students had opinions similar to those of the faculty. The younger/traditional students did not prefer any specific method. They preferred a variety of different methods, whereas, the older/nontraditional students were more serious in their studies and they preferred activities such as homework. Seven themes emerged from the data.

Briefly summarizing, the first three themes are observations; the next two themes respond to the observations of the first three themes; and the last two themes specifically address two teaching issues. Theme one is an improvement upon the definition of a nontraditional accounting student being 25 years of age or older. It is that

older/nontraditional students have more relevant experience than their younger/traditional counterparts who are less than 25 years of age. In addition to nontraditional students being older and having more relevant experience, is that they may have family obligations which decrease the time they have available for their education, but also provides them with more motivated than their younger/traditional counterparts.

Theme two is that the role of the accountant has changed from that of a person who just prepares information for other people to make decisions, to that of a person who is actively engaged in the decision process. Further, since the older student has more relevant experience than the younger student, the older student is better prepared to participate in the decision process.

Theme three is that there is a paradox/tension between the type of person the accounting profession wants and needs, and the type of person who chooses to study accounting. The profession wants and needs people who have a variety of skills: communication, problem solving, and ability to cope with ambiguity. However, the people attracted to study accounting are not attracted to accounting for these reasons. Both the younger and older students seem capable of coping with the technical requirements, but they lack the other skills. Further, the older students seem to have a better understanding of or aptitude for accounting than do the younger students, because of older students' past experiences. However, neither the younger nor the older students satisfy the all of the profession's requirements. The younger/traditional students seem to be more interested in the image of being a professional, while the older/nontraditional student seems to be concerned with the future ability to earn money.

Themes four and five may be a partial answer to the change in role of the accountant, and disparity/tension between the accounting profession and its students. Theme four is the additional educational requirement to become certified and the confusion associated with it, and theme five is the attempt by many schools to try a variety of teaching methods. In general, although the faculty and students agree upon the teaching methods that should be used, these teaching methods are not the ones which the faculty recommend.

Finally, themes six and seven address two specific teaching issues, depth versus breath, and competition respectively. Depth versus breath is a balancing act, and competition needs to be taught to students for them to survive in the profession.

5.1 Implications

According to the faculty, older students are self-motivated. From conversations with faculty, most older accounting students were so motivated, that, in general, they would probably excel regardless of the teaching methods used. Therefore, if faculty are forced to choose between addressing the needs of younger/traditional students and the needs of older/nontraditional students, then the participants believed that faculty should concentrate their efforts on the younger/traditional students.

For all accounting students, the curriculum needs to be changed so that students will better understand what is expected of them to be good accountants. According to the faculty interviewed, the accounting profession wants and needs people with problem solving skills, an ability to cope with ambiguity, general business knowledge, and

interpersonal skills, but students are majoring in accounting for almost the opposite reasons: financial security, and their belief that accounting is procedural and unambiguous. They need to be introduced to the realities of the profession. This is necessary in order to attract those who have the needed abilities but are otherwise being discouraged from becoming accountants. Academia also needs to counsel those students from becoming accountants who do not properly grasp what accounting is, and would probably not succeed in this particular profession. It is cruel to give students false hopes and cause them to use time and money that could be better used in other ways.

Additionally, there needs to be a way to teach students how to cope with the competition which they will encounter, but perhaps without using the competition itself to teach it.

Further, although the literature says student evaluations are the best means of evaluating faculty effectiveness (Murray & Renaud, 1998), perhaps the use of evaluations need to be reconsidered for accounting students. In general, accounting students are naive and shortsighted about accounting education and the accounting profession. They lack the knowledge of what is necessary to be successful in the profession. If they had such knowledge, they would already be the professionals they aspire to be. They do not yet possess the knowledge to make determinations of what should be taught and how it should be taught. For example, a person who had never worked in a competitive business environment such as accounting might not understand the need to be able to work in a competitive ambiguous risky environment, and further that some things can only be learned from active participation, such as the management of a large matrix organization of professional people. Additionally, how something is taught is important, because

how something is taught frequently cannot be separated from what is taught.

Some faculty indicated that there are three *distinct* educational criteria to become an accounting professional, all of which must be satisfied: (a) appropriate college education, (b) the passing of professional examinations, and (c) appropriate experience. According to many faculty, the college education should concentrate upon becoming a professional accountant — not the passing of professional examinations. There are preparatory classes designed specifically to help students pass such examinations. The professional examinations are licensing examinations designed to ensure that practitioners possess certain minimal skills in order to safe guard the consumer public. Passing an examination does not guarantee that a person will be a successful professional accountant. Thus, the college education should concentrate upon the accountant becoming a successful professional accountant. Lastly, the professional must have appropriate experience. As no reasonable person would want to be operated on by a surgeon who had no experience, or be flown in an airplane by a pilot who had never flown an airplane, the person using the services of the accountant should not rely upon the judgement of an accountant who has no experience making financial decisions.

5.2 Recommendations

There are two groups of students who need accounting information; the non-accounting practitioner, and the accounting practitioner. Both groups need to understand what accounting information is saying, but the practitioner also needs to know how to prepare the information. The practitioner, because of preparing the information, will

subsequently have a better understanding of it.

To address the common needs of both the non-accounting practitioner and the accounting practitioner, the first accounting class required of all business students should be how to read and understand financial information, including its potential implications, from the perspective of all financial information users: financial accountants, managerial accountants, finance, management, law, for-profit organizations, not for-profit organizations, and so forth. This should be a one or two term course of study depending upon the intensity the school desires. The non-accounting practitioners would then proceed to major in other disciplines: business majors, such as finance, organizational behavior, or marketing; or non-business majors such as education, law or liberal arts. Whereas, the accounting practitioner would major in accounting and take more accounting classes to which the remainder of these recommendations are directed.

As previously described, there are three distinct processes which an accounting student must complete to become an accounting practitioner: (a) college education, (b) professional examinations, and (c) work experience. With respect to college education, there is a disparity/tension between the qualities that the accounting profession wants and needs of its employees, and the qualities of the accounting students that the accounting schools are furnishing to the profession. College accounting education must address this disparity, this tension, because it is the major source of problems in accounting education.

If the accounting profession did not exist, then it would not make any difference what was taught or how it was taught to the accounting students. However, for those

accounting students who are attending college for the sole purpose of obtaining employment in accounting, to become accounting practitioners, the needs of the accounting profession must be addressed and satisfied.

Notwithstanding the proceeding, there is no value for an accounting student to obtain an accounting education if they are not going to use it, or they are going to regret having obtained it as the Albrecht and Sack (2000) study found. Again, it would be cruel to encourage a student to spend time and money to pursue a degree for a job which would probably never materialize. Therefore, the college education must do two things: (a) prepare accounting students to become professional accounting practitioners, and (b) help students decide whether accounting is a proper choice for them. For those students who do decide that accounting is not a proper choice, they need to be able to determine this early in their education so that they will not have used up their valuable and limited supply of time and money.

The educational objective then is twofold: first, to provide students early in the educational process with sufficient knowledge to help them decide whether to become accountants; and second, to transform those who want to, and can be accountants into professional accounting practitioners. To do this, we need to introduce the realities of accounting to the student early in the educational process, while simultaneously reducing the disparity/tension between the accounting profession and the accounting students.

To reduce the said disparity/tension, we need to realize that the profession can not be changed. The qualities which the profession wants and needs are dictated by society and the market. For example, accounting firm qualities are dictated by things such as the

informational and legal demands caused by the recent Arthur Andersen/Enron scandal, as well as what society is willing to pay for the services of the accountant. Thus, for example, if the accounting firm's employees wanted or needed anything which caused an additional cost for the accounting firm, then whether or not such employee wants or needs were provided would be determined by whether there was sufficient money available from what the client is willing to pay to the accounting firm for the accounting firm to pay all of its expenses. Accounting firms which had less expenses could charge their clients less. Subsequently, if a client wanted to minimize how much it paid an accounting firm, then the client would hire that accounting firm with the least expenses (which would also probably be the firm which charged the client the least). Further, if all of the clients of all of the accounting firms wanted to minimize how much they paid to their accountants, all clients would hire those accountants with the least expenses. Subsequently, all accounting firms would be forced to minimize their expenses. The accounting firms would only incur those expenses which were mandatory. The accounting firms would not be able to incur avoidable expenses. Thus, to the extent that an expense was avoidable, *no accounting firm* would incur it. Therefore, the accounting firms would only provide those employee wants and needs that were mandatory, and in general, if one firm were able to avoid an expense, they all would probably avoid that same expense. Therefore, the accounting firms can not change. However, if the accounting firms can not change, and there is a desire is to reduce the disparity/tension between the wants and needs of the accounting profession and the reasons why students are majoring in accounting, then either the accounting schools must change the

accountings students' goals so they are more harmonious with those of the accounting profession, or attract students whose goals are more harmonious with those of the accounting profession.

After completing the precedingly described course in financial statement analysis, the accounting student needs to take introductory financial accounting or introductory managerial accounting, or preferably two consecutive classes which would be a mixture of both financial and managerial accounting. Simultaneously while enrolled in these classes, the student should also be required to take an internship class (paid or unpaid; simulated or real), which would introduce them to all of the nuances which they would encounter after they go to work. Further, students should be required to take one such class per year for three consecutive years. This would be similar to the service learning suggested by Rama (1998). (See Section 2.20 for a more complete discussion about service learning.) Such internship classes, if properly taught, might be considered a part of the student's work experience in order to become certified.

The internship classes would do three things: first, they would help students determine whether they were well suited for accounting; second, they would decrease the disparity/tension between accounting students and professional accounting practitioners; and third, they would help to motivate the students. That is, as Brophy (1987) noted, "Students are more likely to want to learn when they appreciate the value of classroom activities and when they believe they will succeed if they apply reasonable effort" (p. 40). (See Section 2.22 for a more complete discussion.) Since such internship classes would be offered early in the educational process, this would allow students who are not well

sued for accounting to decide early in their education to do something else so that they would not expend all of their time and money pursuing a degree which they might not use; the classes would provide knowledge to help reduce the precedingly described disparity/tension; and they could be used as a motivational tool by providing relevance. An example of what might be required in such a class would be to require students to observe a physical inventory on January 1st at a remote location in which faculty deliberately introduced surprise challenges for them to resolve.

The non-internship classes should use ambiguous inputs and answers where the students would be forced to interpret results and explain and present the results to other people. Presentations should be prepared and presented, not to other students, but to employers and prospective employers in a professional manner.

5.3 Further Research

Further research could include replication of this study to validate or invalidate it for a larger population. A person could create a data base and quantitatively test the findings of this study. A person could examine the question of how to teach students to cope with the competition which they will encounter as professional accountants without actually using the competition in the classroom. Multivariate analysis might be used to determine the interrelationships of the various factors which emerged from this study. Are student evaluations the best means of evaluating accounting classes, and accounting faculty? Finally, in accounting classes are “winners,” as defined by Johnson and Johnson (1989), extrinsic motivation, competition, and individual learning correlated and is there

causality; and are “loser,” as defined by Johnson and Johnson (1989), intrinsic motivation, cooperation, and group learning correlated and is there causality? Who are nontraditional students? Is there a better means of identifying them other than by age, being 25 years of age or older, or having more experience?

There are few studies differentiating younger/traditional accounting students from older/nontraditional accounting students. The only one found of any significance was by Wooten (1998). With respect to accounting education in general, the most recent and widely read study is by Albrecht and Sack (2000).

As stated in this study, seven themes emerged. The first theme started with Wooten’s assertion that nontraditional students were those 25 years of age or older, but this assertion was modified to be students with more appropriate experience who have families and are more motivated. This theme of a nontraditional student having more appropriate work experience is consistent with a student being older. The second theme is that the role of the accountant has changed from that of a person who collects information for other people to make decisions to the accountant being the decision maker. This is consistent with the findings of Albrecht and Sack. The third theme that the wants and needs of the accounting profession are not consistent with the reasons why students are studying accounting appears to be a new topic and one which needs to be explored further. The fourth theme which examines the additional educational requirements in many states to be certified is reasonably consistent with Albrecht and Sack with respect to the content and purpose of the additional educational requirement, but more research is needed to determine whether there should be an additional

educational requirement and what the requirement should be. Further, should preparation for the accounting profession mimic the professions of law or medicine, or should they be enhanced 4-year or 5-year programs? For the fifth theme, although there already exists a significant amount of research about what educational methods should be used for accounting students in general, and to a much lesser extent older accounting students, a satisfactory answer to what types of teaching methods should be used with different students does not seem to exist. The sixth topic of depth versus breath for accounting education also appears to be an new topic that needs to be explored further. There needs to be a better explanation other than it being a balancing act. The seventh and final theme of whether competition should be taught and used in the classroom has been researched extensively by Johnson and Johnson (1989), but their studies appear to be limited to liberal arts studies and do not seem to address the needs of accountants, lawyers or other people who must interact competitively with people on a daily basis. This suggests the need for further research here also.

5.4 Chapter V Summary

In general the teaching methods which faculty are using are not congruent with those which they claim should be used, and are still different from those preferred by the students. To answer the needs of the profession many states have required a 5th year of education for a person to be licensed as a CPA. In addition, many schools are adjusting their curriculum, which would include depth versus breath, and competition.

Although, younger/traditional and older/nontraditional students do have different

preferred learning styles, classes should be focused on younger/traditional students when appropriate, because older/nontraditional students seem to have a greater tolerance for different learning/teaching styles than do younger/traditional students. Also, whether student evaluations are the best means of evaluating accounting classes should be reconsidered.

Further, academia needs to remember that there are three *distinct* parts to an accounting education: (1) classroom education, (2) licensing examinations, and (3) work experience; and that the integrity of one should not be sacrificed for that of another. Finally, required realistic internship classes may be the best means of determining whether a person is well suited to be an accountant, while simultaneously preparing the student for the rigors of the accounting profession.

6. APPENDIXES

6.1 Appendix A

Initial Faculty Interview Questions

Interview Questions: Robert Jinkens

7/25/02

A: With respect to non-traditional accounting students....

1. What are your overall goals or purposes as a faculty member in the accounting field? (i.e. what are you trying to accomplish with your students?)
 - prompt: address ethics if it comes up
 - possible prompt: given the 5th year requirement in accounting how important is socialization?
2. How do you accomplish those things which you specified as goals in question 1? (i.e. what kinds of teaching methods do you use?)
 - possible probe: do you take your students learning styles into consideration when you teach? (doing vs. watching?)
 - what kind of teaching methods do you dislike? Why?
3. Why do you use the methods you described above? Would you use other methods if you had the opportunity?
4. Research indicates that self-expectation and learning environment are two of the most important elements for non-traditional accounting students. How important do you think these are with your students' learning?
5. Do you adjust your teaching methods depending upon differences in the motivation of your students?

B. How if at all, would your answer to "A" change if you were asked your opinion about traditional accounting students (those students less than twenty-five years of age)?

C. I'm going to give you a list of possible teaching methods. Please put a check mark next to those which you believe are effective for non-traditional accounting students?

For those you described above and those you just checked on the list I provided, please indicate the three most important in order of preference.

How, if at all, would that change if you were referring to traditional versus non-traditional students?

D. How would you define a non-traditional student? (List your three most important criteria?)

Possible Probes: see list.

6.2 Appendix B

Faculty Interview Questions

1. What is the definition of accounting and do you believe it has changed in the last 10 years?
2. What are your overall goals or purposes as a faculty member in the accounting field? What are you trying to accomplish with your students? Does it make any difference whether the students are older or younger?
3. Do you address the issue of ethics in your class? If so, how is it addressed, and does it make a difference whether the students are older or younger?
4. What is your understanding of the 5th year educational requirement which many states have initiated in order for people to become CPAs? What is trying to be accomplished with the additional educational requirement? How important is the additional educational requirement; is socialization part of what is trying to be accomplished; and does it make any difference whether the students are older or younger?
5. How important is the work experience requirement which many states require in order for a person to become a CPA. Should the amount of the required work experience be allowed to decrease for college classes taken? Is the work experience requirement as important for older students as it is for younger students?
6. What type of teaching methods do you use, and does it make a difference whether the students are older or younger?

7. Do you take your student's leaning style into consideration when choosing teaching methods?
8. Which teaching methods do yo like and why, and does it make any difference whether the students are older or younger?
9. Which teaching methods do you dislike and why, and does it make any difference whether the students are older or younger?
10. Do you use repetition; do you teach each subject in a similar manner?
11. Please identify any teaching methods which you would like to use but have not used, perhaps because of limited resources? Does it make any difference whether the students are older or younger?
12. How important is student self-expectation, and does it make a difference whether the students are older or younger?
13. How important is the learning environment, and does it make a difference whether the students are older or younger?
14. How do you motivate your students to study, and does it make a difference whether the students are older or younger?
15. Do you adjust your teaching methods based upon what motivates the students, and does it make any difference whether the students are older or younger?
16. What qualities are necessary for a person to succeed in the accounting profession?
17. What qualities attract students to study accounting, and does it make any

difference whether the students are older or younger?

18. Are older students more or less motivated than younger students?
19. Are accounting students more or less motivated than non-accounting students?
20. Please list at least three criteria which you believe define a nontraditional student.

6.3 Appendix C**Faculty Demographic's Questionnaire**

Gender? _____

Are You a Member of A Group Normally Considered A Minority? _____

Please Identify Minority Membership. _____

What Is Your Age? _____

Full-time or Part-time? _____

Temporary or Permanent? _____

What Accounting Subjects and Levels Do You Normally Teach? _____

What Is Your Highest Degree and Major? _____

List Any Professional Licensee You Have (e.g. CPA) _____

How Many Years Have You Taught? _____

How Many Years Have You Taught Accounting? _____

How Many Years Have You Taught Full-time? _____

How Many Years Have Your Taught Accounting Full-time? _____

Do You Teach for A Private or Public School? _____

What Is The Highest Degree Awarded by Your School? _____

What Is The Highest Business/Management Degree Awarded by Your School? _____

What Is The Highest Accounting Degree Awarded by Your School? _____

If you know of any accounting faculty who teach at a college or university which awards a minimum of a bachelor's degree, and who would be willing to assist me in this research project, please list their name, affiliation and telephone number below:

	<u>Name</u>	<u>Affiliation</u>	<u>Telephone Number</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

6.4 Appendix D

Student Questionnaire Agreement to Participate in Nontraditional Accounting Student Educational Study

Robert C. Jinkens
<949> 675-2047

This research is being conducted as a component of a dissertation for a doctoral degree. The purpose of the project is to learn what educational methodologies are preferred by nontraditional accounting students and nontraditional accounting student faculty, and why these groups prefer the methods which they do. You are being asked to participate, because you are or have been either a nontraditional accounting student and/or a nontraditional accounting student faculty member.

Participation in the project will consist of an interview with the investigator. Interview questions will focus on why you prefer the educational methodologies which you do. Data from the interview will be summarized into broad categories. No personal identifying information will be included with the research results. The interview should take about an hour, but could require more or less time depending upon the length of your answers. It is anticipated that approximately 50 people will participate in the study, but the actual number of people interviewed depends upon the number of people necessary to observe a pattern in the answers.

The investigator believes there is little risk or no risk to participating in this research project. However, there is the likelihood that in the future you may more carefully scrutinize the teaching methods you may encounter or use.

Participating in this research may be of no direct benefit to you. It is believed, however, that the results from this study will help accounting educators to adopt teaching methodologies which could be more effective and efficient for nontraditional accounting students. As compensation for your time spent participating in the research project, I will send you a copy of the results of the study which I believe you will find interesting and professionally valuable.

Research data will be confidential to the extent allowed by law. Agencies with research oversight, such as the University of Hawai'i at Mānoa Committee on Human Studies, have the authority to review research data. All research records will be stored in the primary investigator's private office for the duration of the research project. Audio tapes will be destroyed immediately following transcription. All other research records will be destroyed upon completion of the project.

Participation in this research project is completely voluntary. You are free to withdraw from participation at any time during the duration of the project with no penalty, or loss of benefit to which you would otherwise be entitled.

If you have any questions regarding this research project, please contact the researcher, Robert Jinkens, at <949> 675-2047.

If you have any questions regarding your rights as a research participant, please contact the University of Hawai'i at Mānoa Committee on Human Studies at <808> 956-5007.

Participant:

I have read and understood the above information, and agree to participate in this research project.

Name (printed)

Signature

Date

Telephone Number (optional) _____

E-mail (optional) _____

Although providing your telephone number and e-mail address are optional, if you want a copy of the summary of results after everything has been completed, then this information needs to be furnished.

School Attending _____

Note: The “Agreement to Participate” and this page will be removed from the following questions so that everything is confidential. Mr. Jinkens is the only person who will know the student’s identity.

Student Demographics

What Is Your Gender? _____

Are You a Member of A Group Normally Considered To Be A Minority? _____

Please Identify Minority Membership if Applicable _____

What Is Your Age? _____

Are You A Full-time or Part-time Student? _____

How Many Credits/Units Are You Currently Taking? _____

How Many Credits/Units Have You Completed Towards Your Degree? _____

What Degree Are You Pursuing? _____

Are You An Undergraduate Or Graduate Student? _____

How Many Credits/Units Have You Completed in Accounting? _____

List Accounting Classes Completed _____

What Degrees or Credentials Do You Already Have? _____

Do You Consider Yourself A Traditional or Nontraditional Student? _____

What Qualities Define A Nontraditional Student? _____

What Qualities Define A Traditional Student? _____

Are You Attending A Private or Public School? _____

What Is The Highest Degree Awarded by Your University? _____

What Is The Highest Business/Management Degree Awarded by Your School? _____

What Is The Highest Accounting Degree Awarded by Your School? _____

Accounting Student Questions

Why are you attending college? _____

Why are you majoring in accounting? _____

How do you learn best? What teaching methods do you prefer the professor of your classes use and why? _____

What teaching methods do you prefer are not used and why? _____

What are your favorite classes and why? _____

What classes do you dislike and why? _____

7. GLOSSARY

Andragogy versus Pedagogy (or Adult Education versus Child Education).

As education changes from Pedagogy to Andragogy the following happens:

1. The student's self-concept changes from dependency to self-direction.
2. The student creates a reservoir of experience that provides a resource for learning.
3. The student develops a readiness to learn which is oriented toward an individual's social roles.
4. The student develops an orientation toward learning that is more problem-centered than subject-centered. (Knowles, 1970)

Collaborative Learning.

Students work on projects individually, but discuss results with each other. The least structured collaborative learning methods are discussion groups (Christian et al., 1991), and learning communities. (MacGregor, 1992) (See Cooperative Learning.)

Cooperative Learning.

Students works on projects together from beginning to end, during which time they have interdependent goals and rewards (Smith, 1989). Peer teaching/tutoring is a component of some cooperative learning activities (Aronson et al., 1978).

Collaboration is distinguished from cooperation in that collaboration must have equality and mutuality (That is, students must have the same ability level, while working separately on the same problem.) (Damon & Phelps, 1989).

Fluency Training.

The idea of fluency training is to thoroughly indoctrinate a student in basics to the extent that the basics become automatic so that the student can perform the task quickly and accurately (Binder, 1988). Fluency has been defined as second-nature knowledge, near automatic performance, the ability to perform without hesitation. Thus, Fluency Training in a subject requires both accuracy and speed (Binder, 1988). Fluency is “the rate of performance that makes skills not only useful in everyday affairs, but also remembered even after a significant period of no practice” (Johnson & Laying, 1992, 1476).

Fluency Training requires that a subject be divided into learning modules with specified achievement objectives. Each module builds upon the previous one. Once a student has met the criterion for each module of subject matter, then the student is considered to be fluent in that subject matter (Binder, 1993). The teacher is a coach or an advisor, and the students have more responsibility to teach themselves. Fluency Training helps students master basic facts. The students focus on improving their own performance rather than making comparisons with other students. Fluency Training does not replace the instructor, but is a valuable tool in helping students learn. The instructor always decides what is to be taught, and to what degree (Lindsley, 1992). Achieving fluency requires practice; the same material is reviewed repeatedly until the student has attained a predetermined criterion of correct responses per minute.

Hawthorne Effect.

“The so-called ‘Hawthorne effect’ is [an] example of the mobilizing and

energizing potential of symbolic action. The effect refers to the phenomenon of individuals who, when subjected to observation, change, and special treatment, respond with higher levels of performance, regardless of the content of the changes implemented. ... [The] signal of increased attention and importance can motivate more action and different actions on the part of organizational participants” (Pfeffer, 1981, p. 206).

Higher-order Skills.

Learning skills from lower-order skills to higher-order skills are:

1. Basic facts,
2. Comprehension,
3. Application,
4. Analysis, and
5. Synthesis (Bloom, 1956).

Individual Learning.

Students work alone on projects from beginning to end.

Lifelong Learning.

The principal focus of lifelong learning is to equip people with skills and competencies that will allow them to self-educate beyond the completion of their formal schooling (Candy, 1991).

Mind-set To Do Accounting.

Mind-set to do accounting may be difficult to understand. Further, it is being presented as a postulate. Nonetheless, it is the inability of a person to do accounting despite the person having all the apparently requisite skills to do so. One might compare

this to a coal miner with claustrophobia. The miner may have all the required knowledge to be a miner, and may even be able to work in a mine for short periods of time, but when required to do so for long periods of time, the miner becomes unable to function properly. Similarly, a person may have all of the necessary knowledge to be an accountant, and may even be able to function as an accountant for short time periods, but is unable to do so for extended periods of time for reasons that may not be obvious. All the reasons for not being able to do accounting despite having the required knowledge to do so are not specifically known. They could be the tedium of the work, the lack of physical activity, or the lack of a physically observable end product, such as a building. Regardless, sometimes there are people who may possess all of the required skills to do accounting, but for some reason, which may not be easily verbalized, can not function as an accountant. (Mind-sets are not peculiar to accounting. They exist in other subjects as well.)

Nontraditional Accounting Students.

The following, although believed to be accurate by the author, consists of minor assumptions. Whether a student is traditional or nontraditional (not necessarily older or younger) is important in this dissertation, because the intent of this dissertation is to develop better teaching paradigms for nontraditional students. However, unfortunately, a review of the literature does not give a consistently universal definition of a nontraditional student. Further, such definitions will also change from one academic major to another. For example, in some majors many people may consider that if a student is female that being female is an indication that the student is probably

nontraditional, but in accounting, there are more females than males. Thus, being female is not necessarily indicative of an accounting student being a nontraditional student, but is a student being male more indicative of the student being nontraditional — probably not.

The author believes nontraditional accounting students are persons more likely to possess certain characteristics peculiar to nontraditional accounting students. That is, there are no absolute indicators of the distinction between traditional and nontraditional students, but there are traits which students tend to possess which are indicative of a student being traditional or nontraditional. For example, the younger the student the greater the likelihood that the student is traditional, and the older the student, the greater the likelihood that the student is nontraditional. Although, a specific demarcation does not exist between traditional and nontraditional students, traditional students will tend to possess characteristics to the left on the following continua while nontraditional students will tend to possess characteristics to the right on the following continua.

<u>Traditional Students</u>	<u>Nontraditional Students</u>
Younger	Older
Full-time	Part-time
Less Challenged Academically	More Challenged
Not Employed	Employed
Never Married	Married or Divorced
No Children	Children

In general, nontraditional students have more commitments than traditional students, and there are more barriers to nontraditional students completing their degrees

than there are barriers to prevent traditional students from completing their degrees. For example, if a student is older, the student may not have attended school recently, and therefore the student may have forgotten how to study. That is, in general, nontraditional students may be considered academically disadvantaged or challenged relative to traditional students.

However, the author postulates that there is one important exception to the generalization that there are more barriers for nontraditional students to complete their degree than for traditional students to complete their degrees. He postulates that nontraditional students are more motivated than traditional students. He postulates that nontraditional students are more motivated because they are attending school for specific reasons, whereas traditional students may not have a specific reason to attend college. For example, in general, traditional students, those whom have just graduated from highschool, frequently may continue to college after graduating from highschool, because their friends and associates go to college after graduating from highschool. Whereas, in contrast, nontraditional students frequently have specific reasons to attend college, for example to obtain a promotion or employment in order to earn more money.

Referring specifically to nontraditional accounting students, the author postulates that these students are especially motivated for two related reasons:

1. Accounting jobs are readily available for accounting graduates who can perform accounting tasks and have the mind-set to do so. Therefore, those with the appropriate accounting skills and mind-set can earn money, usually more money, than people performing other tasks. This can be

verified by examining the help wanted section of most newspapers.

2. People, by postulate, generally do not desire to obtain accounting knowledge for their own personal interest. That is, accounting is not generally classified as something “fun” to do, something a person would choose to do without the anticipation of financial enrichment.

Therefore, in general, nontraditional accounting students will be to the right on the preceding continua and in general may be considered academically challenged relative to traditional accounting students except for motivation (and as shown in the study experience), of which the nontraditional student may possess more motivation (and experience) to study accounting.

Although the author believes the preceding definition to be factually accurate, it is too vague for scientific research. For scientific research the definition needs to be unquestionably specific. Therefore, this dissertation in conformity with other research will define nontraditional accounting students to be those students 25 years of age or older (Wooten, 1998). The author believes age is a reasonable surrogate for determining whether a person is nontraditional, because if a single criterion must be chosen, then age seems to capture the spirit of a person being a nontraditional accounting student better than anything else. That is, the attributes of adult accounting students are representative of the attributes of nontraditional accounting students in general. Further, 25 years of age is a reasonable choice because by the age of 25 most traditional students will have graduated with a bachelor's degree. Accordingly, students less than 25 years of age would be defined as traditional.

Continuing, adult education (nontraditional student education) has been defined as “a process whereby persons whose major social roles are characteristic of adult status undertake systematic and sustained learning activities for the purpose of bringing about a change in knowledge, attitudes, values or skills” (Darkenwald & Merriam, 1982).

Finally, contained within this definition of nontraditional accounting students are four questions. They are:

1. What characteristics define nontraditional accounting students, and is the demarcation of 25 years of age a reasonable means of differentiating traditional accounting students from nontraditional accounting students?
2. Are nontraditional accounting students more motivated to learn accounting than are traditional accounting students?
3. Do people believe there is ample and appropriate employment for accounting students when they graduate?
4. Would students major in accounting if they did not believe there would be well paid employment after graduation?

Self-efficacy.

Self-efficacy has been defined as “people’s judgment of their capabilities to organize and execute courses of action required to attain desired types of performances. It is concerned not with the skills one has but with the judgment of what one can do with whatever skills one possesses Self-efficacy is a judgment of one’s capability to accomplish a certain level of performance” (Bandura, 1986, p. 391). More specifically, self-efficacy is a judgment of “task-specific, expected performance” (Stone, 1994, p.

452).

“The concept of expectancy or effort-performance expectancy refers to the probability of performing at a given level of a task given a certain level of effort. This concept only specifies effort as a cause of performance. The term self-efficacy is wider and refers to the expectancy of succeeding at a task resulting from a belief in one’s overall performance competence. Self-efficacy relates to judgment of one’s capabilities, whereas expectancy relates to the perceived consequences of one’s behavior” (Wood & Locke 1987, p. 1013). Self-efficacy is not concerned with the skills one has but with the judgments of what one can do with whatever skills one possesses. That is, it is the ability to choose the appropriate skills for a particular activity.

Traditional Teaching.

Traditional teaching is students answering questions asked by the teacher. Unfortunately, this is not conducive to creative thinking, and it does not motivate students to become self-developers (Cummings, 1995). Additionally, “students are often pushed to higher levels long before the component skills are mastered” (Spence & Hively, 1993, p. 15).

The Bedford Committee, which was funded by the eight largest CPA firms, reported that colleges and universities have used the same teaching methods for 50 years. For 50 years colleges and universities have used lecture and routine problem solving to teach accounting. However, these methods are inadequate to meet the needs of an expanded accounting profession because they do not move the learner toward creative thinking or self-development (Cummings, 1995). Teaching approaches need to change

from having passive learners who are taught accounting rules, to active learners who focus on learning how to learn (Williams, 1993).

Traditional teaching is usually characterized by a subject centered curriculum from a teacher centered approach. Accounting students used to a pedagogical approach of lecture and problem solving in the classroom (the let-me-show-you-how-to-do it style) are now expected to critically think and solve case studies and research problems by themselves or with the help of a peer or instructor-facilitator. The days of a full class of lecture may be a thing of the past. The traditional teaching methods of the past have not provided the skills necessary for the accounting graduate of the future (Knowles, 1990). The Bedford Committee report also indicates that too much emphasis is being put on learning “factual rules and procedures” rather than developing the ability to use the knowledge analytically, in creative and innovative ways, in accordance with high standards of professional ethics (Bedford et al., 1986).

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