DISSERTATION

UNDERSTANDING THE STUDENTS' EXPERIENCES IN THE FIRST ACCOUNTING COURSE

Submitted by

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In partial fulfillment of the requirements

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WE HEREBY RECOMMEND THAT THE DISSERTATION PREPARED UNDER OUR SUPERVISION BY ANNA J. FROMAN ENTITLED UNDERSTANDING THE STUDENTS' EXPERIENCES IN THE FIRST ACCOUNTING COURSE BE ACCEPTED AS FULFILLING IN PART REQUIREMENTS FOR THE DEGREE OF DOCTOR OF PHILOSOPHY.

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ABSTRACT OF DISSERTATION

UNDERSTANDING THE STUDENTS' EXPERIENCES

IN THE FIRST ACCOUNTING COURSE

The purpose of this study was to understand the experiences of students in the first accounting course. The main question asked them to relate their experiences in the first accounting course. In conjunction with this overview question, they were asked about the image of accounting, the connection of accounting to business, their preferences in instruction, and their objectives in taking the first accounting course. The phenomenological approach of the qualitative research methodology was used to solicit the students' feelings about the first accounting course.

The theoretical population for this study was all students enrolled in the first accounting course during the Fall 1999 semester at an urban four-year college. The participants in the study were the ones willing to volunteer for the interview. All of the participants had completed the course with a passing grade (n=20).

The four-year college provided a listing of all students enrolled during the Fall 1999 semester. Letters were forwarded to the 546 students on the list. Only seven of the 546 (1.3%) were willing to be part of the study. A reminder postcard to a convenience sampling of those who had not responded to the original letter, requesting volunteers, did not result in any more participants. In order to increase the participant size, students enrolled in the second semester course during the Fall 2000 semester were asked to volunteer to discuss their experiences during the first accounting course. From the personal appeal to students in the second semester classes, another 13 participants were found. All of the 20 interviews were audio-taped and transcribed. The phenomenological analysis of the transcriptions resulted in five interactive, but also distinct themes. The participants agreed accounting was relevant to business and were able to say why. However, some still found it difficult to find a personal connection between their interests and the requirement for the first accounting course. In addition, they had very definite feelings about classroom instruction. Some of the participants were in personal conflict over the inclusion of a more user perspective, instead of the traditional preparer perspective.

The results of the study have implications for the accounting educators involved in the movement to increase accounting candidates for both accounting positions and certification.

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DEDICATION

This dissertation is dedicated to my husband, Dennis J. Froman. Without his patience and support, my success at completing this dissertation and attending graduation would not have been possible.

TABLE OF CONTENTS

LIST OF TABLES

Table

CHAPTER ONE

INTRODUCTION

Background and Need for the Study

The accounting curriculum in post-secondary education begins with an introductory course, also known as the first accounting course, which the Accounting Education Change Commission (AECC) considers to be the first step to recruiting competent and skilled students as future accountants (AECC, 1992). The AECC also acknowledges that the importance of this course extends to students majoring in other business fields (AECC, 1992). Thus, recommendations by the AECC for changes in the presentation of accounting material and suggestions for additional learning outcomes in the first accounting course are meant to be beneficial for all students in the first accounting course regardless of their business specialization.

The first accounting course introduces the basics of financial accounting by guiding the students through the rules pertaining to the accounting cycle and statement preparation (AECC, 1992). In 1990 the AECC published its Statement Number One, which outlined the commission's list of objectives of education for accountants. In particular, it is the commission's contention that this first course should provide lessons in learning how to learn, which involves more emphasis on a development of analytical and conceptual thinking instead of rote memorization. The commission asserts that students actively involved in the learning process will become more capable of contributing to the economic decision-making process, which has become even more significant in the current business environment. Since computer technology has improved the processing of accounting transactions, the accounting profession has become more involved in assisting businesses with decision-making. If the accounting graduates have learned how to think through a situation and find alternatives without being given specific directions in a classroom setting, the commission believes those graduates are better prepared to face the changes occurring in the profession. The members of AECC want graduates to have the ability to judge the worth of different answers to the same problem, and then to choose the best alternative for the situation. The students' knowledge needs to go beyond basic technical understanding to include problem-solving and critical thinking skills.

Since the Financial Accounting Standard's Board (FASB), the accounting field's policy-makers, allows for alternative methods to perform accounting procedures, there are alternative responses available to the accountant. In addition, accountants apply different interpretations to FASB's policies. With the ever-changing economic arena and business atmosphere, different interpretations are a valid form of operation in the accounting field. The accountant must be able to explain the aspects of accounting to management, but it is also important management understands what the accountant says. Connecting the accounting material to real world business situations might prove advantageous to encouraging more of the students to see the value of accounting both from both a personal perspective and a potential career opportunity or enhancement (Saudagaran, 1996; Gow, Kember & Cooper, 1994; Cottell, Jr. & Millis, 1993; Ainsworth, 1994). One method available to accounting educators is the use of case studies, which exemplify real world situations and permit alternative responses using acceptable accounting procedures (Thomas & Thomas, 1994). Accounting and business educators want students to stay in the first accounting course and succeed. For this to happen, students need to feel connected to the material in the learning environment (Bradford & Peck, Jr., 1997).

In order to accomplish the recommended changes, the commission has emphasized the importance of teaching and curriculum and course development in their comments, which urged higher education to make teaching a priority (AECC, 1990). Educators need to be given the opportunities to concentrate more on teaching methods and the development of curriculum that better suit the commission's objectives of creating independent learners (Beaver, 1992). As the Dean of the College of Business Administration at San Diego State University and President of the American Assembly of Collegiate Schools of Business, Allan R. Bailey (1994) encouraged the accounting educators to shift from a teaching perspective to a learning perspective. In his opinion, accounting curriculum goals need to be expanded to place more importance on the broader implications of the accounting discipline content on the business curriculum. Thus, his statements support the commission's statements involving the need for educators to develop students' abilities to learn how to learn and to connect their learning to the entire business environment.

As a result of the changing focus on learning outcomes, the accounting educators have started questioning the appropriateness of current instructional methods and the characteristics surrounding student learning. Professors have performed studies to evaluate how to retain students in accounting (Adams, Pryor & Adams, 1994), what methods have traditionally been used in the accounting classroom (Beegle & Coffee, 1991), what methods to use in the accounting classroom (Gow, Kember & Cooper, 1994; Cottell, Jr. & Millis, 1993; Saudagaran, 1996; Anderson, Marchant, Robinson & Schadewald, 1990; Mayer-Sommer, 1990), what influence class size has on student learning and retention (Baldwin, 1993; Hill, 1998), and what influence prior knowledge and experience had on student learning and retention (Anderson, Marchant, Robinson & Schadewald, 1990; Wooten, 1998). Within these studies, different instructional methods have been tried to encourage the accounting students to become more actively involved in learning. Each article looks at a different element or method of instruction and relates what happened during the study. These studies provide some evidence that different instructional techniques can improve student satisfaction and perception of accounting, while at the same increasing an interest in learning. Unfortunately, the studies taken as a whole do not pinpoint any specific method or element that has a negative or positive impact on the students' experiences in the first accounting course.

Since the literature pertaining to the attempts to make changes as requested by the AECC has not determined a conclusive approach to improving student satisfaction in the first accounting course, it is not clear what direction accounting professors and instructors should take in their classrooms. Accounting educators' acceptance of the need for change is well documented in the literature and is discussed in the review of literature for this study. Nonetheless, a study asking the students about their experiences in the first accounting course has not yet been undertaken. In addition, there was no evidence that the students in the first accounting course were formally asked through a refined qualitative study about their experience in the classroom. The one exception occurred in a school in Hong Kong, where the author was trying to determine teaching styles within all accounting classrooms (Gow, Kember, & Cooper, 1994). Considering the likelihood of cultural differences, the responses from students about teaching style preferences could be different in American schools. Other studies informally asked for feedback from the students about the specific instructional changes. However, the purposes of the research were not meant to exclusively elicit responses from the students about their individual experiences (Saudagaran, 1996; Ainsworth, 1994). Most recently the American Accounting Association (AAA) and American Institute of Certified Public Accountants (AICPA) has sponsored investigative studies about the image of accounting through interviews of accounting educators, high schools students, college students, and accounting professionals (Albrecht & Sack, 2000). The interviews conducted for the AICPA Student & Academic Research Study did question the college students, who have taken accounting, about the influence their instructors had on them when choosing a major (Taylor, 2000). However, a study asking students specifically about their experiences in the first accounting course does not appear to exist.

In response to the profession's stated need to increase accounting majors, this study will attempt to determine how the students perceive their experiences in learning the subject of accounting and in accepting the methods currently being used in the first accounting course classrooms. The intent of the study is not necessarily to institute change, but to assist in understanding what the students bring to the course and how that interacts with what goes on in the first accounting course classroom. This knowledge could aid professors and instructors in better implementing change.

Since accounting educators are trying to implement changes to comply with the AECC, it is helpful to understand how those changes are actually working. The changes have caused accounting faculty to look at the way accounting traditionally has been taught. Most commonly, the material has been taught by lecture with the students taking notes (Beegle & Coffee, 1991). Problems applicable to the material are iilustrated during the class period, with the expectation that the students practice similar problems when studying. However, the commission wants the accounting educators to teach the students not only the accounting rules, but also how to apply those rules to multiple situations to better advise businesses with different needs and circumstances. This could be a large portion of what the AECC refers to as teaching the students how to learn, so the students become life-long learners. As life-long learners, the students graduate with the appropriate knowledge in accounting and the ability to continue learning as changes occur in the profession. It is the commission's contention that this process must begin in the first accounting course. This study could reveal how the students view instructional methods being used in the first accounting course in relationship to their understanding of and feelings toward accounting.

Statement of the Problem

The problem, experienced by the accounting profession, was a drop in eligible candidates for employment in various accounting positions and for certification as a Certified Public Accountant (CPA). The image of accounting as a profession was considered one of the major contributing factors to this problem. The recognition of a problem for the accounting profession first appeared in the Bedford Report (AAA, 1986), which outlined the unpopularity of the first accounting course.

In order to increase the interest in accounting as a viable professional choice, the accounting educators were asked to improve the image of accounting in the first accounting course. The problem facing accounting education was how to alter a traditional instructional format using a preparer's perspective to an instructional format emphasizing the user's perspective. In the change process, the core of the introductory material still needed to be covered.

Background Information on the Problem

The authors of the Bedford Report (AAA, 1986) believed the image of accounting is not effectively enhanced for students in the first accounting course. The unpopularity of the course has the profession concerned that the more intellectual and astute students are not choosing accounting as a viable career option (AAA, 1986). Since the profession has been losing graduates from accounting to other business fields, the professional organizations are trying to find ways to advance the accounting profession's image and increase the number of candidates interested in accounting as a viable career opportunity.

Students in Accounting

The AECC and accounting educators researching change in the first accounting course (Adams, Pryor & Adams, 1994) have acknowledged the students' unsatisfactory experiences in the first accounting course. These experiences were judged to be unsatisfactory because some students either dropped the course or received a nontransferable final grade. Normally a "D" or "F" does not transfer between schools and for some programs any grade lower than a "C" means the course is not accepted for graduation. Because accounting is required in their program of study, those unsuccessful students have had to register for the course again, which increases their tuition costs and delays their progress in completing their degree plan. In addition, the students sacrifice earning income during the delay and the image of accounting is damaged. These problems with successful completion are the very reason there is such an emphasis on improving accounting's image by making changes in the first accounting course (AECC, 1992).

The ongoing discussions about the need for change are published by the AECC in their statements dated 1990, 1992, 1993, and 1995 (AAEC, 1996). These statements outline the objectives of education for accountants, the importance of the first accounting course, the importance of the two-year schools, and a process for learning to learn. Even more recently, the AICPA and AAA have sponsored studies in 2000 to investigate the image of accounting through the eyes of post-secondary educators, high school and college students, and accounting professionals. Unfortunately, when asked about their careers as accounting professionals, a large percentage indicated they would not consider accounting if they had the opportunity to select their career choice again (Albrecht & Sack, 2000). The qualitative research conducted by The Taylor Research and Consulting Group (2000) found the image of accounting amongst high school and college students to be a boring and number crunching career, where the individual works alone. The poor image of accounting as an unacceptable career option to meet the current students' personal career needs further erodes the opportunity to entice students into the accounting profession.

In response, accounting educators are continuing to search for ways to make accounting more attractive to students, as seen in recently published articles in the journal Issues in Accounting Education. This is evidenced in the November, 1999 issue of the journal, which contained two articles furthering the discussion on changes in the classroom. One discussed the use of a case study for managerial accounting (Adams, Lea & Harston, 1999) and the other investigated updating classroom assessment (Harwood & Cohen, 1999). Both articles referenced the writings by the AECC and AAA. The articles were in agreement with the AECC's position that teaching needs to be prioritized in order to meet the objectives outlined for instructional changes, which included more problem-solving skills and learning to learn skills. These changes might be the answer to showing students the value of an accounting education (AECC, 1990; Francis, Mulder & Stark, 1995). Highlighted in these changes are the idea that accounting is no longer just about numbers, but goes beyond the routine to more interactive functions and analytical applications (Albrecht & Sack, 2000). Plus, these skills can also make the graduate better prepared for handling the newly evolving responsibilities of an accounting professional and the demands on business professionals in general.

Students in Other Business Studies

Students in the first accounting course are not just accounting majors (Saudagaran, 1996). In order to assure a strong understanding of business in general, the first accounting course is required for most majors in the different business programs, such as management, marketing, and computer information systems. Therefore, a class of students for the first accounting course can consist of computer programming, management, marketing, and finance majors as well as potential accounting majors. There are even students using accounting as an elective for programs in science, aviation, and architecture. Unfortunately, the requirement to take the course does not mean the students understand how it relates to their specific business major. The students have voiced concerns about taking a course that has the potential of harming their overall grade point average or delaying their graduation. This concern highlights their frustrations at not being able to make the connection between accounting and their chosen career path in business.

Purpose and Objectives of the Study

Students in the first accounting course are majoring in a variety of business and non-business degree programs, and this adds to the need for accounting educators to evaluate whether there may be multiple ways to improve student interest and performance in the first accounting course. Consequently, the purpose of this study is to investigate the students' experiences in the first accounting course to better understand what impedes their learning and frustrates them in the subject of accounting. From their responses, new concepts might emerge that accounting educators have not previously considered when studying changes in the first accounting course, especially in connection with the personal impact of different instructional methods.

Therefore, the objective of this study is to see what emerges from interviews with former students in the first accounting course. The first question, "What was it like being a student in the first accounting course?," is to elicit their experiences in a free form by asking them to relate their experiences in the first accounting course. In order to obtain as much detail as possible, these additional questions are necessary:

1. What was your impression of accounting prior to starting the course?
2. What is your impression of accounting as a profession?
3. What did you like about the first accounting course?
4. What did you dislike about the first accounting course?

5. What were your objectives in taking the first accounting course?
6. What is your impression of accounting's importance to business?

The additional questions are to assist the students in expanding on their descriptions of their experiences. The intention is to discover more about their perceptions' of the image of accounting and their instructional preferences in order to determine their individualized feelings about accounting and learning. Also, through a question about their understanding of accounting's relationship to business, a better awareness of their familiarity with the business world becomes clearer. It is important to know whether they grasp the reason behind accounting being a required course for all business majors.

The intent of this study is to include the students' voices in the change process for accounting education. This study is not designed to generalize the voices of the study's participants to the entire population or to determine whether one instructional method is better suited for the instruction of accounting. It is an opportunity for interested students to provide valuable input for the ongoing change process.

Delimitations

The scope of this study includes only students from a four-year college with an open enrollment policy. This college offers the students various business degree programs and the opportunity to graduate with a bachelor's degree in accounting and to prepare for the accounting certification examination. The first accounting course is also offered at two-year colleges either for the purpose of transfer to a four-year college or to complete an associate of applied science degree in either accounting or another business area. The two-year colleges have even more liberal open enrollment policies than the four-year college in this study. In addition, there are four-year colleges and universities with accounting and business programs, but their admissions policies are not open. Interviewing all students in the first accounting course at all post-secondary schools is not practical for the scope of this study.

Definition of Terms

The following terms are defined in order to clarify their meaning within the context of this study:

Accounting – As defined in the textbook Principles of Accounting: an information system that measures, processes, and communicates financial information about an identifiable economic entity (Needles, Jr., Powers, Mills, & Anderson, 1999).

Accounting Education Change Commission (AECC) – Established in 1989 by the AAA as a catalyst for change in accounting education to improve the image of accounting, increase the potential for accounting professionals, and produce candidates better prepared for the changes in the economic world of business (Sundem, 1999).

Adjunct (Part-time) faculty – As described by the study's four-year college, these instructors bring real-world education into the classroom, by agreeing to teach part-time while working in the community on a full-time basis (Office, 2000). Part-time instruction covers three to six credit hours per semester, with most instruction being conducted during late afternoon and evening classes.

American Institute of Certified Public Accountants (AICPA) – As described on their web site http//www.aicpa.org: the national and professional organization for all Certified Public Accountants (CPA). As a voluntary association, it provides the members with the resources, information, and leadership that enable them to provide valuable services to the highest professional manner to benefit the public as well as employers and clients.

American Accounting Association (AAA) – As described on their web site http//www.aaa-edu.org: established to promote worldwide excellence in accounting education, research, and practice. The Association is a voluntary organization of persons interested in accounting education and research.

Certified Public Accountant (CPA) – As defined in the textbook Principles of Accounting: public accountants who have met the stringent licensing requirements set by the individual states (Needles, Jr., Powers, Mills, & Anderson, 1999).

Financial accounting – As defined in the textbook Principles of Accounting: the process of generating and communicating accounting information in the form of financial statements to those outside of the organization (Needles, Jr., Powers, Mills, & Anderson, 1999).

Full-time faculty – As described by the study's four-year college, these faculty members are master teachers, identified as professors, recruited and evaluated for their ability to teach and engage students (Office, 2000).

Instructional methods also known as models of teaching – The steps taken by the educators to help students acquire information, ideas, skills, values, ways of thinking, and means of expressing themselves, which includes teaching them how to learn (Joyce & Weil, 1996).

Management accounting – As defined in the textbook Principles of Accounting: the process of producing accounting information for the internal use of a company's management (Needles, Jr., Powers, Mills, & Anderson, 1999).

Student satisfaction – For the purpose of this study, when students leave the first accounting course feeling that the experience gave them a better understanding of how accounting relates to business; and they found the learning experience effective for learning the material presented.

CHAPTER TWO

REVIEW OF PERTINENT LITERATURE

Review of Literature

This chapter develops the background knowledge of the recommended changes in instruction in the first accounting course. In the review of literature pertaining to the first accounting course, professional accountants and educators expressed concern about the lack of student success in accounting and in particular the importance of improving both the success rate and image in the first accounting course. In addition, it was important to perform a historical review on the appeal for change and a review of the more recent research studies on how changes have been handled in the first accounting course, along with literature that discusses the learning habits of adult students. All of this information comes together to help the readers of the study to better utilize the results and to assist the researcher in designing the study.

Based on the researcher's experience in the first accounting course as an instructor, the interest in problems exhibited by students in the first accounting course materialized. Upon reading about the profession's concerns and the call for action by the professional organizations, further readings were conducted to determine the progression of change taking place in accounting education. All of the studies pertaining to the request for change included additional research into adult learning. Therefore, the review of pertinent literature could not end with just the statements from the professional organizations and educators, but had to continue with a review of theory involving adult learners. The first step was to develop a timeline of information relevant to the profession's statements of need and encouragement for change. Then studies were reviewed for accounting education's reaction to the profession's requests. The final step was to review the literature about adult learning and learning theories.

Accounting is viewed as the "language of business," which involves being able to use all aspects of the language (Fletcher, 1997). The problems exhibited in retention and performance in the first accounting course resulted in the establishment of the Accounting Education Change Commission (AECC), which was given the task of evaluating how students are introduced to accounting through the development of objectives of education for accountants (AECC, 1990). The American Accounting Association (AAA) recommended that colleges and universities "(1) approach accounting education as an information development and distribution function for economic decision making, and (2) emphasize students' learning to learn as the primary classroom objective." (AAA, 1986, p. 169) The Association gave the AECC the responsibility to meet and submit direction to accounting educators. The AECC found the process of change must begin in the first accounting course, which means even non-accounting majors could benefit from new approaches to accounting education.

It was also evident businesses were expecting more than just technical knowledge from these students who eventually become their employees. Kirkpatrick and Baker (1996) used the AECC's Position Statement Number Two, written in 1992, to develop six factors that should be included in the first accounting course. These factors indicate that "first semester accounting students should be:

1. taught to identify and solve unstructured problems in unfamiliar settings,

2. encouraged to exercise judgment based on comprehension of an unfocused set of facts,
3. introduced to the skills and aptitudes needed for successful careers,
4. taught to learn on their own,
5. encouraged to work cooperatively in groups, and
6. assisted in shaping their perception of the accounting profession." (p. 23)

Based on the researcher's perspective, these six factors could benefit not just accounting majors but also students seeking degrees in other business related areas. Thus, the literature references methods tried by accounting instructors to interest students in accounting, which can help non-accounting majors to better understand accountants. These same factors are pertinent to many business areas. Employers want employees prepared to adapt to any situation no matter what area of business the employees chose to study in their post-secondary education. The changes recommended to encourage students to become accounting majors could be the answer to retaining more than just accounting majors in the classes. Improving student retention and success for all students in the first accounting course may actually prove to be a major benefit of the AECC's statements.

This literature review showed that the educators have taken the Commission's statements seriously and have been attempting to make the necessary changes in instructional methods used to teach accounting starting with the first accounting course. Many of the changes are just now being discussed and researched. The first research literature found covering an actual look at implementing changes, based on the AECC's statements, was in the early 1990s.

Overview of the Profession's Request for Change

The current round of review of accounting education began in 1986 when The American Accounting Association (AAA) formed the Committee on the Future Structure, Content, and Scope of Accounting Education. The committee issued a report describing the skills necessary for the future accountant. They looked at how accounting was currently taught and recommended changes to better prepare future accountants for the expanding profession. Emphasis was placed on an increased understanding of the economic and social environment in which the businesses are currently operating (AAA, 1986). The special report resulted in the formation of the Accounting Education Change Commission (AECC) and the Objectives of Education for Accountants: Position Statement Number One in 1990. Based on the objectives, accounting education was to become more than a preparation for the professional examination by emphasizing that students learn how to learn." (AECC, 1990) Students must be active participants in the learning process, not passive recipients of information" (AECC, 1990, p. 309). To accomplish this change, the commission believed the academic content must create a base upon which continued learning can occur. By emphasizing the prioritization of teaching, the AECC (1990) noted that accounting educators should be rewarded for making the necessary changes in the curriculum to assure that future accounting graduates were prepared for the new business environment, which is characterized by numerous technological advancements and global expansion.

In 1992 the AECC looked specifically at the first accounting course in their Position Statement Number Two. It was their belief that the first accounting course shaped students' perceptions of the profession, developed aptitudes and skills necessary for success in accounting, and highlighted career opportunities in accounting (AECC, 1992). Significantly, shaping the perception of the profession is also important for those taking the first accounting course as a business major requirement. Even though the AECC's initial concern has been with accounting majors, their view of change has not excluded the potential for improving the course for non-accounting majors. This was emphasized in their Position Statement No. Two when they wrote: "The knowledge and skills provided by the first course in accounting should facilitate subsequent learning even if the student takes no additional academic work in accounting or directly related disciplines." (AECC, 1992, p. 249)

Accounting education must emphasize that the accountant's skills support economic decision-making (AECC, 1992). In addition, the statement continued to state that teaching methods were expected to include more personal interaction between the faculty and the students along with increased discussions among the students, in order to strengthen interpersonal skills (AECC, 1992). Interestingly, editorials in response to Statement Number Two suggested other business fields were experiencing similar demands for changes in how business topics are taught. Since business needed employees capable of handling situations on their own, the traditional methods of lecture and memorization has not given the students the ability to think independently. At the top of many employers' wish lists when hiring new employees is problem-solving and critical thinking skills and the ability to interact effectively with other coworkers. Thus, the first accounting course might be the first introduction to problem-solving and critical thinking skills that students receive and could be the first step to integrating business studies, so students can better relate to real world situations. The AECC was prodding the educational community to look at the traditional way accounting material has been taught and to evaluate whether those methods are still applicable to the current atmosphere. To actually make the appropriate changes, the educators had to determine what was wrong with the current system (Beaver, 1992).

In its Issues Statement No. 3, the AECC stated that these changes are also relevant to two-year colleges. The statement acknowledged the importance of more coordination between two-year colleges and four-year colleges (AECC, 1993). If the two-year programs were going to transfer to the four-colleges, then there needed to be consistency between the two institutions. For clarification purposes, the search for literature did not show any evidence that transfer problems exist. However, as noted by the time lapsed from the beginning with the AAA's Bedford Report in 1986 and the subsequent statements from the AECC and the educator's implementations of change in instructional methods, the movement for change has been taken seriously, but the movement for change has proceeded slowly.

Table 1 recaps the progression of statements issued by the AECC from 1990 through 1995 (AECC, 1996).

Table 1

Statements Issued by the Accounting Education Change Commission in Order by Issue Date

Statement Name	Description
Issues Statement No. 1: AECC Urges Priority for Teaching in Higher Education	Emphasizes a need for accounting and business faculties to place increased emphasis on teaching and curriculum and course development (1990)
Position Statement No. One: Objectives of Education for Accountants	Defining learning to learn and outlining desired capabilities, courses and course content, and instructional methods (1990)

Issues Statement No. 2: AECC Urges Decoupling of Academic Studies and Professional Accounting Examination Preparation	Delaying review programs for preparation to pass certification examinations until educational requirements are completed (1991)
Position Statement No. Two: The First Course in Accounting	Acknowledgement of the importance of the first course in accounting to all areas of businesses for decision-making using accounting information. Shapes the perception of accounting for majors and non-majors. (1992)
Issues Statement No. 3: The Importance of Two-Year Colleges for Accounting Education	Acknowledge that the number of students beginning their education at two-year colleges is increasing (1992)
Issues Statement No. 4: Improving the Early Employment Experience of Accountants	To maintain the academic preparation, educators and employers need to make the employment experience agreeable (1993)
Issues Statement No. 5: Evaluating and Rewarding Effective Teaching	Emphasizes priority on effective teaching and assurance that those dedicated to effective teaching is supported and appropriately rewarded (1993)
Issues Statement No. 6: Transfer of Academic Credit for the First Course in Accounting Between Two-Year and Four-Year Colleges	Both two-year and four-year colleges need to take into consideration the objectives outlined by the Commission to assure that transferability between schools results in equal academic knowledge for students in both colleges (1995)

In response to the AECC's work, the AAA (1995) created another committee, the Committee on Attracting the "Best and Brightest" Students into Accounting (CABBS). CABBS wrote a paper on Strategies for Recruiting the Best and Brightest Students into Accounting dated 1995, which was presented to the attendees of the 1995 AAA's Annual Teaching and Curriculum Committee Meeting in Orlando, Florida. The emphasis of the report expressed the need to convey to potential accounting students the changes in the image of the accounting profession. In addition, the AECC commissioned and the AAA published two guides for accounting educators: one for assessing the new accounting curriculum and the other for adding learning to learn activities to the accounting curriculum. In the latter, the authors develop a concept they call intentional learning. They contend that if students are shown specific attributes of independent learning, they will form individual skills that can be used throughout their life (Francis, Mulder, & Stark, 1995). Independent learners are aware of a variety of learning strategies, know how to use them, and consciously choose the strategies that will be most effective for a specific learning task (Francis, Mulder, & Stark, 1995). The authors extended the following definitions for accountants to consider when reviewing the literature pertaining to the recommended changes:

1. Active learning is a process of exploring, analyzing, communicating, or using new information or experience.
2. Intentional learning is learning with self-directed purpose, intending and choosing to learn and how and what to learn.
3. Learning to learn is a process of acquiring, understanding, and using a variety of strategies to improve one's ability to attain and apply knowledge, a process which results from, leads to, and enhances a questioning spirit and a lifelong desire to learn.
4. Learning strategies are cognitive processes students use to learn, understand, and apply material that may be relatively complex, e.g., summarizing the key points in a textbook chapter (Francis, Mulder, & Stark, 1995, p. glossary).

These definitions and the guide by Francis, Mulder, and Stark (1995) are available to provide clarification for educators when including new instructional techniques in their classrooms, such as group activities, case studies, readings, and writing activities.

The other guide commissioned by the AAA was written to provide direction on the assessment of accounting programs. Formation of the goals of the accounting program was the first step in the assessment process, with these goals communicating important aspects to be added to the curriculum. The results of the assessment can then lead to adjustments that could improve the accounting program even further (Gainen & Locatelli, 1995).

In response to all of the statements and commentaries about the needed changes in accounting education, the American Institute of Certified Public Accountants (AICPA) formed The AICPA Core Competency Framework for Entry into the Accounting Profession (1999). The competencies outlined in this framework are broader than the requirements to pass the certified public accountant examination, but are thought to be necessary to succeed in the accounting profession and deemed just as important for success in all aspects of business. The framework includes three major areas of competencies, which are:

1. Functional competencies include decision modeling, risk analysis, and reporting.
2. Personal competencies include professional demeanor, problem-solving and decision making, interaction, leadership, and communications.
3. Broad business perspective competencies include strategic and critical thinking skills, industry perspective, international perspective, and regulatory perspective (AICPA, 1999, p. 5-14).

The profession's continued evaluation of the requirements for professionals in accounting shows that the process of change is not complete. With the introduction of this comprehensive framework, the accounting educators will continue their search for the best way to educate students beyond the technical aspects of accounting.

Taking the research even further, the AICPA's commissioned the most recent report based on interviews and focus groups of high school and college students. This study was conducted by The Taylor Research & Consulting Group in February 2000. This study had two major purposes: to identify factors causing a downturn in accounting majors and CPAs and to identify a means to reverse this trend (2000, p. 3). The interviews were conducted and focus groups formed to determine how high school and colleges students choose their majors. In conjunction with their choice of major, the researchers wanted to determine how the CPA profession is perceived and how to encourage students to choose the CPA profession.

The study findings involved three challenges:

1. Students lacked information about accounting as a career, thus they were not interested in something they did not understand.
2. Students were misinformed about the functions of a CPA, because they believed accounting was a limiting profession.
3. Students had negative perceptions about accountants, who were individuals wanting to work with numbers by themselves (Taylor, 2000, p. 4).

The study does not make specific recommendations for meeting these challenges. However, it provides a wealth of information for those wishing to institute change in their accounting programs. At least the study provides a better understanding of what the educators are facing in trying to persuade students to become accountants and consider the CPA certification. There are so many factors impacting the downturn in accounting majors, there is no doubt reaching the students must come early. Thus, this makes the first accounting course one of the most important first places to begin showing students the advantages of accounting.

Accordingly, the profession has recognized the need for change, which has been described and conveyed to the accounting educators, through the original special report and subsequent position and issue statements. What came next was the educators' application and investigation of different methods. Research has been utilized to investigate classroom and student characteristics.

Accounting Educators Respond

When the AECC started commenting on accounting education, the general consensus was that accounting education had not seen any major changes in delivery methods over the past 20 to 30 years. Accounting professors have traditionally taught by lecturing and the solving of textbook problems. Emphasis was on learning, or more specifically memorizing, the "rules." The problems were written to fit the rules, so the students could calculate the correct number or use the correct format. In the beginning it was understood that accountants would actually have to apply the appropriate procedures to assure that transactions were correctly recorded. However, with technological advances, many of the routine procedures have been replaced with computer programs. The future accountant must still know the "rules," which are applied routinely by the computer program, but more importantly the future accountant must be able to apply analytical skills to the information supplied by the computer. The need for change in educating accountants had become evident, but there was uncertainty in what changes would be appropriate and how to implement the changes (Sundem, 1999).

The call for change in the educational methods has gone even further with the most recent study performed by Albrecht and Sack (2000). Both are professors of accounting who have seen the numerous changes and advancements in business. Currently, they are trying to encourage other accounting educators to take heed and seriously consider how accounting programs should change to the meet the demands in the business world. Their study outlines a somewhat gloomy view of the future of accounting if the changes do not occur. In their opinions, at least three major developments have happened to drive the need for change. The first is technology, the second globalization, and the third investor influence, none of these developments appear to be slowing down.

To complete the study, Albrecht and Sack conducted interviews and formed focus groups comprised of accounting educators and accounting and business leaders. These individuals were asked about their view of the changes taking place in the business world and how the accounting profession is keeping current with these changes. The responses from the participants left no doubt to an overwhelming sense of urgency to keep accounting professionals current with the changing environment. There is no doubt this must start during the educational process, by making the students aware of these changes and how they need to fit into the picture. Albrecht and Sack's study made it very clear that educators have to reevaluate the instructional methods and make the necessary changes in order to turn out graduates ready for the new world.

Some interesting facts came from their study concerning the configuration of students interested in accounting. When the educators were asked about the student population, 63.5 percent agreed that the number of accounting majors has definitely dropped, with 55.5 percent agreeing that accounting minors have stayed the same. However, only 43.7 percent felt the quality of the student population as accounting majors has decreased. Obviously, the educators do not feel that they are seeing as many majors as in the past or necessarily what they consider to be the best students going into the field of study. The practitioners are pretty much in agreement with the educators. Interestingly, the study also showed that current practitioners would not pursue an accounting profession if they had an opportunity to start again. The overwhelming majority would either go for a Master's of Business Administration or a Master's in Information Systems. Both of these degrees include accounting, but the emphasis is on other areas of business.

Albrecht and Sack (2000) concluded in their study that the need for change in accounting education was imperative to avoid loosing the potential for future accountants. These changes must start in the first accounting course and continue through the program of study. They listed the following six problem areas for consideration:

1. Course content and curricula – too narrow and often outdated or irrelevant.
2. Pedagogy – students are not being prepared for the current ambiguous business world.
3. Skill development – too much focus on content.
4. Technology – devote too much time to information gathering and recording.

5. Faculty development and reward systems – faculty out of touch with market and competitive expectations.
6. Strategic direction – accounting education is lacking appropriate leadership for change (p. 43).

In their conclusion, Albrecht and Sack looked at what has been done and stressed that changes must continue.

Investigating the Circumstances Related to Accounting Instruction

Mayer-Sommer (1990) advised that students needed to learn how to learn. He felt it was important that students see the connection between what is taught in the classroom and what accountants actually do in practice. It was time to make students aware that there was a difference between assumptions and solutions (Mayer-Sommer, 1990). At this time, professors were looking at how experts, accountants already in practice, handled solving problems. Experts were faced with alternatives that had to be considered in answering a certain situation. Examining the experts' techniques caused the professors to question how this ability could be taught in the classroom along with rules. Now it was time to look at how individuals learned and what pedagogical methods would improve students' ability to learn accounting (Mayer-Sommer, 1990). The experts had experience on their side. The professors felt it was important to help the students see how the experts use the concepts surrounding the problem, instead of concentrating on just the literal aspects presented (Anderson, Marchant, Robinson, & Schadewald (1990); Mayer-Sommer, 1990).

A study by Beegle and Coffee (1991) asked accounting instructors how the instructional methods used to teach them influenced their teaching methods. Based on the survey results, 77 percent of class time was lecture and problem presentation when the instructors learned accounting. In their classrooms, lecture and problem presentation still accounted for 68 percent of class time. However, the instructors increased discussion six percent and student presentations one percent. Since many accounting instructors do not have formal training in classroom instruction, they are familiar only with the methods used to teach them. Beegle and Coffee believed the current accounting instructors realize that students need to be involved in a more active learning environment. This study shows educators are slowly moving toward change in order to meet the AECC's recommendations.

By 1993, different learning styles as related to instructional methodology became an issue. Graham sent the students into the working world to find out what was needed in business. Employers stated that the understanding of technology, critical thinking skills, and communication skills were crucial for success in today's business (Graham, 1993). They wanted workers with more than just technical skills. The accounting education system graduated students with strong technical skills, but these graduates were still not ready for the actual working world. For Graham this meant the methods to teach accounting needed to change. He suggested that the emphasis must be on more interactions between students by using cooperative learning and the use of assignments focused on writing. For Haber the recognition that employers want more than technical skills means there also needs to be an acknowledgement that students learn differently. Different instructional styles increase the students' knowledge base and provide the opportunity for more students to be successful (Haber, 1993). Cooperative learning became another method to be introduced in the accounting classroom.

Aptitude for Accounting

The next study reviewed took a longitudinal approach at attracting and retaining high-aptitude students in the accounting profession. Adams, Pryor, and Adams (1994) conducted research over a two-year period using students interested in business, but not necessarily majoring in accounting or a business related subject. The students enrolled in the first accounting course were given an aptitude test prepared by the American Institute of Certified Public Accountants (AICPA). Those students intending to major in accounting scored the highest for quantitative and communication skills, but the scores for problem solving skills did not differ from the other majors. For business majors, more students intending to be accounting majors were in the top quartile. Two years later the same students took the aptitude test again. The results were somewhat different, since there was some shuffling of majors when the intended majors became actual majors. There were still more actual accounting majors in the top quartile, but the number of actual accounting majors showed a slight decrease. The researchers believe that the accounting profession is attracting high-aptitude students, but it appears there are not enough students interested in accounting. Only 10 percent of the students sampled were even interested in accounting. From this they concluded it might have something to do with the impression of accounting as a career. When asked what they were looking for when selecting a major, the significant determinants were: 1) genuine interest in the field, 2) good job opportunities, and 3) high earnings potential (Adams, Pryor, & Adams, 1994). To many students accounting does not hold the appeal of the other majors. Adams, Pryor, and Adams (1994) recommend the first accounting course be used to improve the image of the profession.

Class Size, Race, Gender and Expectations as Variables of Consideration

Since the first accounting course was emphasized by the AECC, accounting educators started looking at different aspects of the first course. Class size, race, gender and expectations became issues for consideration about student success. There was some question as to whether accounting education was meeting the needs of minority students and if all students would do better in smaller classes. Introductory courses at large universities are most commonly taught in large lecture halls. Two different research studies looked at these issues. Carpenter, Friar, and Lipe (1993) questioned why more minorities were not entering the accounting profession. The percentage of minorities entering the corporate world as managers was not much higher. Their study showed that both minority and female students had lower expectations of receiving a high grade in the first accounting course. This held true for females even though they actually had higher grade point averages than the males in high school. Interestingly, their findings showed that there was not a strong correlation between what minority and female students expected and what they actually earned. However, it did show that minority students performed below the majority students. In addition, the difference was even clearer when compared to the males (Carpenter, Friar, & Lipe, 1993).

On the other hand, Baldwin (1993) studied whether students would do better in smaller classes for the first course in accounting. Since the classes chosen for this study also had an instructional difference, he used a variable for instruction with the class size variable. The instruction variable considered instruction by professors outstanding in the field and instruction by doctoral students. The professors were in the large lecture hall, while the doctoral students taught classes much smaller in size. Surprisingly, there were less drop/withdrawals for the mass lecture classes and a larger percentage of students in the mass lecture classes actually enrolled for the second semester course. When he looked at the students switching to accounting as a major, the percentage of students in mass lecture classes was slightly higher than for those in the smaller classes, six percent versus five percent, respectively. Baldwin indicates that his results were not expected, and points out the reputation of the professor in the mass lecture classes could be influencing the results.

In 1998 Hill conducted research again on mass lecture classes versus smaller classes for the first accounting course. She also looked at performance and intent to major in accounting as dependent variables. However, in her study the same instructor taught the mass lecture class and the smaller size class. The mass lecture class was only 120 students, which is smaller than Baldwin's mass lecture class of 420. What she discovered was not much different from Baldwin's earlier results. The size of the class did not necessarily impact student performance or discourage them from becoming accounting majors (Hill, 1998).

Learning Styles

Another study viewed how students approached their study of accounting (Gow, Kember, & Cooper, 1994). The approach taken could impact their performance. The instrument they used identified three approaches to study. The surface approach was motivated by a desire to do the minimum amount required. The deep approach was more intrinsic, where the student wanted to realize an interest and competence in the subject. Finally, the achieving approach is based on competition and ego-enhancement. Achievers want to obtain the highest grade even if the subject is not interesting (Gow, Kemper, &

Cooper, 1994). The scores on this instrument for the Hong Kong accounting students showed a deep approach. In looking at the results of this instrument over the four times given in three years, the deep approach was highest three out of the four instances when compared to fields of study. These results imply that accounting students are not necessarily interested in just applying rote memorization to their studies (Gow, Kember, & Cooper, 1994). In interviews, the students also indicated they enjoyed interactive teaching styles more than lecture. Thus Gow, Kember, and Cooper believed that by understanding how students study and then applying teaching methods to better align with these study approaches can improve performance in accounting.

Another article looks at learning styles for accounting students. Kolb's theory of learning was used to analyze 110 senior accounting majors, by administering the Kolb Learning Style Inventory (LSI) (Baker, Simon & Bazeli, 1986). The instrument's results categorized the students as either accommodators, divergers, convergers, or assimilators. Convergers prefer working with things, such as computers, and have narrow technical interests, while the divergers are highly imaginative, with broad cultural interests. These two are on opposite ends of the spectrum for Kolb. The accommodators and assimilators are also opposites in that accommodators are interested in new experiences and willing to take risk, while assimilators prefer inductive reasoning and want theory to be logically sound and precise. What Baker, Simon, and Bazeli (1986) discovered was a wide dispersion of learning styles among senior accounting majors. For them this emphasized the need for accounting educators to accept that different learning styles exist and to make diligent attempts to reach all students in the classroom.

Each of these studies looked at the current situation in accounting education and made recommendations to assist in change. It is believed that changes occurring in accounting education are not just slight adjustments, but fundamental differences (Bailey, 1994). This has resulted in accounting educators looking at their courses and trying new methods to cover the material. Accounting programs have been evaluated, but many of the changes have happened in the first accounting course. Accounting educators realize that early student interest could improve the numbers completing the program. Improving the first course, so more students stay and show satisfactory completion, could also improve the acceptance of the first accounting course by business majors as well.

Case Studies

All of this questioning resulted in the first introduction of cases into the accounting classroom. In the Anderson, Marchant, Robinson, and Schadewald (1990) study, they looked at prior knowledge and different instructional styles such as cases, examples, and concepts. Their research revolved around the first course in tax accounting. These students had accounting knowledge, but it was important to see how they used that knowledge to assist them in learning tax accounting issues. The study reported that when cases were used to teach the material, students outperformed methods relying on just examples or concepts (Anderson, Marchant, Robinson, & Schadewald, 1990). The cases allowed them to look at the different alternatives and connect to their prior knowledge. The difficulty with examples results when the example used does not match the students' prior knowledge. When just the concept was taught alone without example or more expanded discussion through cases, the students had more difficulty in understanding the tax rule.

Students need to be able to apply their academic studies to real world situations (Hogan, 1994). These academic studies, such as communications and computers, need to be integrated into the business courses. Through different teaching techniques, this integration can be implemented in an accounting course (Hogan, 1994). Advocates of integration believe cases introduce many skills necessary to students in today's business world. "Cases help students move beyond memorization of facts and formulas." (Thomas & Thomas, 1994, p. 40)

Accounting educators accepted that change was essential and looked for new ways to reach students. Since the AECC had recommended that changes occur in the first accounting course, professors in the four-year institutions started to look at alternatives. Many have reported on their experiences in journal articles and have indicated that accounting can be taught successfully using different methods. The traditional lecture and problem-solving teaching style has been supplemented with different techniques.

Recently professors at universities in California have introduced the exclusive use of case studies to the curriculum for the first accounting course, which by AAA definition includes an introduction to managerial accounting (Adams, Lea, & Harston, 1999). They have published an article on the details of their manufacturing case used in the second semester accounting course for an introduction to managerial accounting. The serial-case approach introduced a user decision-oriented methodology to the study of accounting. The case was developed around the imaginary California Car Company, a manufacturer of toy cars. The students were presented with problems to solve throughout the semester involving different production and accounting issues. The work was performed in cooperative groups. At the end of the semester, they were asked to complete an exit questionnaire and participate in focus groups about this approach to learning managerial accounting. Within the questionnaire, the students were asked to indicate whether their feelings toward the experience were negative, neutral, or positive. Out of 23 respondents, 15 said the experience was positive, with six neutral responses and two negative responses. Interestingly, one of the respondents said the approach "built on knowledge, helped in learning the whole process." (Adams, Lea, & Harston, 1999, p. 651) From the focus groups, two positive comments were:

1. Helped to tie everything together and make concepts easier to understand.
2. The case gave them confidence that they were really learning something because they could see that, as the case unfolded, they could solve problems they would not have been able to solve earlier in the course.

Negative comments were not quite as many, but a comment interesting to consider was "if you didn't understand or do an earlier assignment involving the case, then it was harder to do later assignments." (Adams, Lea, & Harston, 1999, p. 653) This could suggest that some students are either not prepared to participate in this type of learning process or do not relate as a learner to this type of instruction.

Cooperative Learning

Cooperative learning forces the students to become learner-centered, since they become responsible for assisting in the success of their group activities. Lecture merely moves the information from the notes of the professor to the notes of the students (Cottell, Jr., & Millis, 1993). Cottell, Jr. and Millis (1993) stated that assignments using cooperative learning should supplement and enhance traditional lecture methods. This provides another alternative to reach more students in the classroom and perhaps increase the number of students actually completing the first accounting course. Cooperative learning also provides an opportunity for students to build a rapport with each other, which fulfills aspects of the AECC's guidelines. Cottell, Jr. and Millis' article (1993) provided a tool for using cooperative learning.

One of the earlier articles published was by Ainsworth (1994). Ainsworth introduced more cooperative learning techniques into the classroom. Using cooperative learning techniques should encourage the students to become more involved in their learning process (Ainsworth, 1994). She hoped to influence more students into choosing accounting majors by making the course material more interesting. The emphasis was placed more on interpreting reports than actually preparation of the reports. Her changes were based on Bloom's (1957) taxonomy of cognitive objectives, by stressing the first three objectives: a) knowledge, the lowest level of learning, b) comprehension, using facts and ideas, and c) application, remembering and applying theories (Ainsworth, 1994). These first three objectives were relevant to what educators were trying to accomplish in the first accounting course.

The course was structured to meet four components: a) an introduction to the concept, b) planning decisions, c) performing (recording) decisions, and d) evaluating and controlling decisions (Ainsworth, 1994). Lecture was used to introduce the concept, but involved cooperative techniques, such as group activities, to answer questions involving the concept. Interestingly, the proportion of letter grades did not really change, but the attrition rate was not as high. For the first accounting course at Kansas State University the use of more cooperative techniques resulted in fewer students dropping the course as evidenced by drop rate decreasing to 10 percent from 30 percent (Ainsworth, 1994). Since the students in the first accounting course are not just accounting majors, these results could prove to be advantageous for reducing the attrition rate for classes in other schools.

In preparing her curriculum to include cooperative study, Ainsworth first looked at the material covered in the first two accounting courses. The first accounting course should be an introduction to accounting and not just an introductory accounting course (AECC, 1992). In Ainsworth's opinion both of the first two courses are really an introduction to accounting, which involves accounting for the main three types of for-profit businesses: a) service, b) merchandising, and c) manufacturing. Traditionally the types of business were split by service and merchandising in the first course, with manufacturing in the second course, since managerial accounting was covered in the second course.

To Ainsworth this was a confusing way to handle the information, since in the real world these concepts are combined interactions in the daily activities of an accountant. Thus, she not only changed methods used to teach the material, but she also looked at reorganizing the material. This reorganization resulted in accounting for business operations for all business types in the first semester course and financing decisions in the second semester course. This allowed for the integration of financial and managerial accounting, so students could begin to recognize which accounting method was appropriate for which user, internal or external. Therefore, her approach was more than just adding cooperative learning.

In addition to Ainsworth's suggestions, Bradford and Peck (1997) encouraged the use of more interactive teaching techniques to inspire students to learn accounting. Again the idea of learning to learn appears in the article to substantiate the AECC's contention that accounting students need to know how to learn on their own, resulting in them becoming life-long learners. Using the American Association of Higher Education's (AAHE) seven principles for good practice in undergraduate education (Chickering & Gamson, 1987) and Kolb's experiential learning cycle (1976), Bradford and Peck recommended teaching methods to assist students in accounting classes. AAHE's principles fit the AECC's outcomes for accounting students. Both consider the importance of students being actively involved in their own learning process. The seven principles include: a) student-faculty interaction, b) cooperation among students, c) active learning, d) prompt feedback, e) high expectations, f) time on task, and g) diversity of talents and learning styles (Bradford & Peck, 1997). They incorporated Kolb's experiential learning cycle to examine the learner's preferred method of learning new material, by taking into consideration the learner's reflection on experience as related to the new material and then testing theories based on the new information though application. Bradford and Peck contend that Kolb's beliefs are based on the relevance of the learners making a connection between what they know and what they are learning. To bring the learning theory and principles into the classroom, Bradford and Peck strongly believe in the use of cases and cooperative learning. Cooperative learning brings the students together to learn from each other and build a community to share experiences. Cases provide the means to generate interaction. Both of these methods give students opportunities to learn within their own preferred learning style. Neither method removes the instructor from the process, but allows the instructor the opportunity to reach students in different ways. More importantly, the experience of different learning methods exposes students to a more balanced way of learning, so that hopefully they can become more adaptive to different situations (Bradford & Peck, 1997).

Although White's (1998) paper was based on students in graduate-level accounting courses, it is still important to look at how she used methods of cooperative learning and cases to enhance the learning process. However, when considering her methods the discipline and interest levels of the students need to be considered. Graduate students could possibly handle the methods differently from undergraduate students in accounting.

For her instructional process, she eliminated the lecture, handouts and specific problem sets from the classes. The learning process became the students' total responsibility, since they were required to research the information they needed to complete the cases. The students' responses to such a learning process were positive; their comments included a higher level of learning, where they were more comfortable with applying the material they learned, and increased interest in the subject (White, 1998). White also indicated that the students performed better under this learning process, as compared to the more traditional methods. Perhaps the success of this learning process could also be attributed to the experience and age level of the students involved. Younger and more inexperienced undergraduate students could require more direction through lecture. The appropriate approach appears to be somewhat dependent on the composition of the students in the classroom, since the student body is not necessarily comparable at all post-secondary schools. Ainsworth (1994) also supported the use of some lecture for introduction in the first accounting course.

The support for interactive and active learning continues with a study based on changes made at Santa Clara University. The objectives of the new approach to the first accounting course were "to develop core competencies in students and to provide them with a broad-based introduction to accounting rather than the narrow bookkeeping perspective." (Saudagaran, 1998, p. 86) Again cooperative group learning, research paper topics, articles from the business press, and cases were used as the major components of instruction in the classes. Students were expected to grasp how accounting fits into the overall economic picture of the company, especially in relationship to internal and external decision-making. The examination process included questions from the students' readings and activities to complete assignments. Lecture instruction was not eliminated, but the students were expected to discover more answers on their own. The results from these changes were positive. The students expressed more interest in accounting and felt they had learned valuable information (Saudagaran, 1998).

Status of Students and Grading Objectives

In addition to methods used in the classes, research has looked at whether the students are traditional or nontraditional (25 years or older). In today's classroom the accounting educator is faced with students of varying backgrounds and ages. There are numerous influences outside of the classroom that could be impacting their performance. Wooten (1998) felt it was important to look at these variables when considering how to change accounting instruction. There needed to be an investigation to determine whether there was a difference in performance factors for traditional versus nontraditional students (Wooten, 1998). The elements used in the study included the same instructor for all classes and measures of performance, which were aptitude, grade history, effort, motivation, outside conflicts, expectations, and the learning environment. Structural equations modeling (SEM), to examine the components of the model, was used to statistically evaluate the data collected from the students in the first accounting course. "SEM allows simultaneous testing of an entire model of student performance instead of a simple examination of the relationship between two variables. SEM has advantages over regression because it allows the specification of more complex models and allowances for error in measurement." (Wooten, 1998, p. 358) Effort, as measured by homework completed and study guide usage, was significant for both groups. Interestingly, outside conflicts were more detrimental for traditional students. Perhaps these students lacked the maturity to juggle the outside conflicts with their academic studies. The significant finding for accounting educators, who are currently making changes in the accounting classroom, involves the learning environment's impact on motivation. Both traditional and nontraditional students are affected by the methods being used to teach them (Wooten, 1998). This study shows there are many variables influencing the performance and success of the students in the first accounting course. However, some of the influences appear to impact the students more than others.

A study by Ingram and Howard (1998) looked at course objectives as related to grading methods. The research was conducted to see if the students' value placed on accounting material was influenced by the grading emphasis placed on the material. The researchers wanted to see if how the students were graded influenced how they studied the material. They looked at testing techniques and the validity of whether the testing process actually tested what was taught. Testing was also related to the learning objectives. They did not find a strong association between learning and the grading methods used, which they believe is primarily due to the objective examination process popular in the first accounting course (Ingram & Howard, 1998).

Summary of Educators' Responses

Accounting educators are listening to professionals and shown some willingness to make changes. Experimentation is occurring in a number of accounting classrooms and programs throughout the United States. Researchers have evaluated certain parts of the educational process in relationship to the AECC statements indicating the need for more emphasis on teaching. In addition, the benefits of the two-year colleges' part in the educating of accountants was a vital part of the AECC thoughts about increasing accounting majors, because accounting should be shown as more interesting in the early part of accounting education. Many of the changes and realizations derived from this implementation of different instructional methods and research into instruction could be beneficial for retaining students in the first accounting course at all schools, even if the students have not considered accounting as a major area of study.

Students as Adult Learners

The students in the first accounting course vary in age from students 19 years old and straight from high school to students 40 plus years old, who are returning to the education process to update skills or learn new skills to pursue another career. In some instances, older adult students are in the classroom because they just want to fulfill a personal desire to know more. Using Knowles' (1984, 1990, 1998) extensive research, which has been published alone and with others in numerous volumes, the significant aspects of adults as learners was reviewed. Knowles (1984) disclosed that adults learn under an andragogical model, which includes the following assumptions:

1. The adult learner is self-directed, which includes the view that the adult has reached the self-concept of being responsible for one's own life or being capable of taking personal responsibility.
2. Adults enter into the educational atmosphere with volumes and different qualities of experiences. These experiences provide resources to be shared with others and can create barriers to learning that need to be overcome in the learning process.
3. There is an assumption that adult learners enter the educational arena when they feel a need to know something new in order to advance or create change in their lives.
4. Adults do not necessarily learn for the sake of learning, but are in the classroom to meet a subjective goal, such as solving a particular problem or live a more satisfying life.
5. External stimulation, such as a potential promotion with more education, is not the dominating motivator for adults. Internal motivators, such as self-esteem, self-confidence, and self-actualization, compel adults to want to learn more about their interests.

These elements of adult learning lead educators to believe that adults want to be more involved in how they learn the material (Pratt, 1993). Since they bring different interests and experiences, they want to be able to direct their learning and assist others in learning. Further, researchers have found that as adults age their ability to learn changes. The adult learner's grasp of the material may not occur in the same manner as the younger student (Merrriam & Caffarella, 1991). Adult students exhibiting difficulties learning new material may not actually be having problems with the material, but they are experiencing difficulty in understanding how the material is being presented. In addition, they may not have prior experience to connect with the introduction of the new material.

Cross states in the preface to her book on adult learners that "individuals living in today's world must be prepared to make learning a continuing lifelong activity."(Cross, 1981, p. xxi) Obviously, the ever-changing world in which adults live was evident long before the AAA issued their special report. They recognized that those entering the business world had to view education as a lifelong learning experience. The concept of life long learning is especially evident in the requirement for continuing professional education as a CPA. Therefore, how adults learn is an important aspect to consider when evaluating ways to improve success in the first accounting course and perhaps increase interest in accounting as a professional alternative.

The Learners

Knowles, Holton, III, and Swanson (1998) used Dewey's, 1938, basic principles of traditional education to develop six conditions of learning:

1. The learners feel a need to learn.
2. The learning environment is characterized by physical comfort, mutual trust and respect, mutual helpfulness, freedom of expression, and acceptance of differences.
3. The learners perceive the goals of a learning experience to be their goals.
4. The learners accept a share of the responsibility for planning and operating a learning experience, and therefore have a feeling of commitment toward it. The learners participate actively in the learning process.

5. The learning process is related to and makes use of the experience of the learners.
6. The learners have a sense of progress toward their goals (p. 93-94).

From these six conditions, instructional methods can be developed to better understand what the students expect to occur in the classroom. In combination with the conditions, the motivations for learning drive the learner's expectations. Cross (1981) describes in her book Houle's, 1961, research into adults' motivations for learning. She wrote that Houle found, from the cases studies of active learners, three subgroups of learners: goal-oriented, activity-oriented, and learning-oriented. Each had different motivations for being in the learning process. The goal-oriented learners had specific learning objectives they wanted to obtain, while activity-oriented learners were interested in the activity and not really interested in learning a new skill. The learning-oriented learners are interested in learning for the pure joy of learning. The learners in the latter classification are more apt to be life-long learners (Cross, 1981).

Life-long learning is further developed by Knowles, Holton, III, and Swanson (1998) when considering the andragogy theory of adult learning. He states "adults are most ready to learn when the learning meets an immediate life need, and are most motivated when it fills an internal need." (p. 172) The portions of his theory which are the most relevant to educators of adult students in accounting comes when looking at how changes in adults lives impact their ability to learn. The transitions influence motivational need for the new information. First, educators need to "anticipate learning needs that arise at various life points." (p. 172) Since the adults in the first accounting course are at different age levels, this has significance for how motivation aids the students in learning the material. Next, he says to "understand how life events facilitate or inhibit learning in a particular situation." (p. 172) The diversity of the students in the accounting classroom means there is a high likelihood, students bring different experiences from their life events. He cites Havighurst (1972) to follow with "capitalize on "teachable moments" to accelerate learning." (p. 172) Evidently, the accounting instructor needs to know when the students are ready to for new information. Finally, "plan learning experiences that are more meaningful." (p. 172) Adult learners want to be able to relate new material being taught with past experiences and future needs. When the students in the first accounting course enter the classroom, they bring different views about the importance of the material to their future plans. Thus the different learning styles are also an important aspect to consider. Being aware of how the students learn makes it easier to prepare the material in manner that can reach more students.

The Learning Styles

The concept of learning can be related to how the student interacts within the environment and integration of the new material with existing knowledge (Wilson, 1993). Knowles, Holton, III, and Swanson (1998) used his review of literature by Kolb (1984) to emphasize the importance of the interaction between the content and experience. Taking this thought further, it is the consideration that once learned the material can be used when needed in future circumstances. How individuals learn the new material, in order to store it for future use, is connected to their preferred way of learning. Knowles (1984) considerd learning style preference to be self-reported, based on what the individual feels to be the best way to learn the new material. There are various instruments that can be administered to assist the learners in understanding their preferences for learning. The research indicates students learn best when the instructional methods coincide with how they learn.

However, the researchers for learning styles have not come to agreement on learning styles. For Kolb (1981) in his experiential learning model, he describes learning in a four-step process. The process starts with a concrete experience, which involves them in the material. Then they engage in reflective observations, by looking at the material in several perspectives. From that point, the learner forms an abstract conceptualization, which allows them to develop their own theories. Finally, they apply the information learned through active activities (Francis, Mulder, & Stark, 1995). Both transformational and experiential learning theory reflects the process as outlined by Kolb (1981). The theories view learning as a change within the learner. The change can have a significant impact on how the learners view their world after the introduction of the new material. The learners have to be actively involved in the learning process, by evaluating how the material relates to them personally (Lewis & Williams, 1994). Therefore, the students need to understand how they learn and be able to relate that to the new material. Only the students can really determine the most appropriate method for themselves.

Thus, the concept of self-directed learning has significance when considering adult learning and their individual styles. Adults want to have some control over their personal learning situation. Most importantly, the self-directed learner must be matched with a conducive learning environment (Knowles, Holton, III, & Swanson, 1998). This matching must take place with the instructional philosophy of the instructor. In classrooms of diverse learners, the possibility of finding instructional methods to match all possibilities could be difficult. "The challenge for adult learning leaders are to a) recognize where individual learners are at the beginning of a learning experience and b) be attentive to changes in the needs for direction and support during the learning experience." (Knowles, Holton, III, & Swanson, 1998, p. 145-6) Based on this statement, the instructional process appears to need constant updating during the learning process.

The Learning Environment

In order to bring the adult learners into the process of learning, they appear to need to know how the learning will be conducted, what will be learned, and why it will be valuable (Knowles, Holton, III, & Swanson, 1998). The atmosphere of the classroom needs to be comfortable for the learners, so that they freely learn without unnecessary interference. Much of this occurs when the instructor creates the climate for learning in the first session of classes (Sisco, 1991). The environment goes beyond the physical setting to include such situations as whether the instructor allows interruptions for questions. The instructor's presence in the classroom is viewed as the facilitator to help students learn. Part of this climate setting must include the building of respect between the instructor and the learners. Respect fortifies a positive atmosphere.

In order to build environments suited to meet all learners, it may take a shift in instructor's experiences to see the importance of different instructional methods (Hiemstra, 1991). The students arrive in the classroom with certain expectancies about what they will be doing (Knowles, Holton, III, & Swanson, 1998). They also have past experiences in learning to bring into the classroom. How the instructor starts the learning process can determine whether the students are willing to stay and learn. This can be most difficult for instructors wanting to guide the students in the learning process. The students may develop a fear of the unknown instructional methods along with uncertainty about the new material being introduced. Consequently, the research for changes in instruction for education in accounting has taken into consideration the concept of learning to learn. The environment for learning needs to meet the definition of learning to learn, which is defined by Francis, Mulder, and Stark (1995) as:

> "A process of acquiring, understanding, and using a variety of strategies to improve one's ability to attain and apply knowledge, a process which results from, leads to, and enhances a questioning spirit and a lifelong desire to learn." (p. 6)

No matter the age of the students or the circumstances of learning prior to this particular learning experience, the students need to be allowed to have more control over the direction of their learning. Part of the instructor's responsibility is to show them how to take that direction and apply the content of the material to their own personal needs. In order to accomplish learning to learn, the atmosphere must include trust and encouragement. The students need to know that the instructor is enthusiastic about the material and truly wants the students to learn and be able to use the material (Cross, 1981; Francis, Mulder, & Stark, 1995). By building a community of learners each semester, the students begin to feel that they are all in this together.

<u>Motivation</u>

Expectancy theory plays a vital role in attitudes toward learning. Each student brings an idea of success to the new learning experience and expects some sort of reward as a result of that success (Cross, 1981). For some of the accounting students it may be the grade, while others really want to learn the material to be able to use. Their current employment position dictates education in order to advance. The reasons are based on what learning the students consider to have value to them (Knowles, Holton, III, &

Swanson, 1998). Wlodowski (1985) originated the idea of four factors influencing motivation:

1. "Success – adults want to be successful learners.
2. Volition – adults want to feel a sense of choice in their learning.
3. Value – adults want to learn something they value.
4. Enjoyment – adults want to experience the learning as pleasurable." (as cited in Knowles, Holton, III, & Swanson, 1998, p. 149)

With these expectations from adult learners, the classroom experience may not mesh with their expectations. This could have an impact on their ability to proceed to learn the new material. Frustration may set in and damage the learning environment for all involved.

To aid motivation, involvement is a key element to the process of learning. Understanding the intrinsic motivation the students bring to the process can give the instructor a better chance to guide them toward learning to learn (Francis, Mulder, & Stark, 1995). Extrinsic motivation should not dominate the learning process, but be a catalyst to assist the students in understanding the specific details of the information and how to apply those details. This means taking it beyond memorization of accounting procedure. Thus, the students need to realize that they are a very important aspect of their learning.

Conclusion

The accounting profession has asked for change, in order to assure the availability of future accountants and to ensure the future candidates are prepared for the new economic world. The students entering the accounting classrooms come with different experiences and beliefs. Understanding how adults face the educational process is imperative if changes are to be made. In addition, the changes in the accounting profession also need to be understood, so the courses can be updated to meet the needs of the profession. Therefore, the research on accounting education and adult learners is necessary to appreciate how to make the changes to fulfill the demands of both the profession and the students.

CHAPTER THREE

METHODOLOGY

Introduction

This section describes the plan under which this study was conducted. The purposes of this study are to obtain a better understanding the students' perceptions of their experiences in the first accounting course, to determine what impedes their learning and frustrates them in the subject of accounting.

The design of this study includes questions to elicit from the participants a description of the instructional methods used in the classroom, the image of accounting as viewed by both accounting and non-accounting majors, and the students' awareness of the significance of accounting to business. Most importantly, the study may show whether the students are now more accepting of accounting as a subject important to all aspects of business. Since accounting is the language of business, the need for understanding is critical for any manager or owner responsible for business operations (Fletcher, 1997). In addition, computer programmers must be able to communicate effectively with accounting personnel to write successful programs for accounting reports. This study should provide insight into what may be missing in the classroom to assist the students in understanding the connection between accounting and their chosen business major.

Research Design

In order to carry out the purposes of this study, a qualitative paradigm was used. The desire to understand the students' perceptions of their experiences in the first accounting course was an attempt to understand what happens in the first accounting course during the semester. The personal nature of this research and the differences in the quality of experiences that each participant revealed made qualitative inquiry particularly appropriate (Creswell, 1998).

There are a number of assumptions inherent in the qualitative design. Merriam (1988) described six:

1. Qualitative researchers are concerned primarily with process, rather than outcomes.
2. Qualitative researchers are interested in meaning--how people make sense of their lives, experiences, and their structures of the world.
3. The qualitative researcher is the primary instrument for data collection and analysis.
4. Qualitative research involves fieldwork. The researcher physically goes to the people.
5. Qualitative research is descriptive in that the researcher is interested in process, meaning, and understanding gained through words or pictures.
6. The process of qualitative research is inductive in that the researcher builds abstractions, concepts, hypotheses, and theories from details (p. 19-20).

These assumptions are aligned with the research questions, which seek to understand particular life experiences as related through personal narratives. In addition, it is inherent in the qualitative research design that significant concepts, associations, and theories may emerge from the processes of data collection and interpretation. Therefore, the entire study and the process of data analysis must remain open and flexible enough to maintain an emergent quality throughout the entire process (Patton, 1990). To accomplish the necessary qualitative tasks, the phenomenological tradition was best suited for this study.

Phenomenology

The phenomenological study describes the lived experiences of several individuals experiencing the same phenomenon. For this particular study, the phenomenon was the shared circumstances in the first accounting course. Phenomenology has its roots in philosophy and has been used in the social and human sciences (Creswell, 1998). The researcher is looking for the underlying meaning of the experience by asking the participants to relate their memories, images, and interpretations of the event. The process involves data analysis through the steps of reduction, which dissects specific statements for themes and all possible meanings (Creswell, 1998). In connection with the process of reduction, the researcher's preconceived notions and suppositions, along with any biases are bracketed so the phenomenon can be viewed without obstruction (Moustakas, 1994). The researcher must suspend all judgments about the experience until data can be analyzed to establish a commonality or lack thereof amongst themes from the statements of the participants. Creswell (1998) has defined this component of phenomenological tradition as "epoche." The researcher's personal experiences as an accounting student and educator were described in the Researchers' Perspective at the end of this chapter.

It is not the objective of a qualitative study to prove or disprove the questions involved in the study. The interviewees' responses should illustrate different aspects of the situation being investigated. The five guidelines of the framework described by Kolkelman (as cited in Polkinghorne, 1983) are important for this study. These guidelines are as follows:

1. The source of meaning is the phenomenon, which should not be forced into preconceived frameworks.
2. The goal is to discover interpretations that make the phenomenon reasonable.
3. The researcher needs to acquire the greatest possible familiarity with the phenomenon.
4. Understanding involves moving back and forth between parts and whole.
5. The meaning of the phenomenon needs to be shown for the present historical situation (p. 236-237).

With open-ended questions the participants were allowed to freely express their thoughts about their experiences in the first accounting course. Using an interview process gives the study the ability to uncover individual and personal meaning to the experience of learning in the first accounting course. The phenomenon in this study involves capturing the students' views of the subject of accounting and how accounting relates to business as a whole entity. Students bring unique outlooks to the classroom. The data were dependent on the students' abilities to translate their experiences in conjunction with their individual outlooks. Creswell (1998) described it this way:

> "The reality of an object is only perceived within the meaning of the experience of an individual." (p. 53)

Students in the classes for the first accounting course exemplified the above statement, since the mix of students include those with some previous experience with the subject of accounting and those without any prior exposure. Their reactions to the material varied based on the perceptions carried into the classroom.

Participants and Site

For the purposes of this study, the theoretical population – the largest population to which the results of the study can be generalized – is students enrolled in the first accounting course during the Fall 1999 semester at the four-year college chosen for the study. However, the accessible population for the study was the students who were willing to be interviewed. Ultimately, the sample resulted in only students who completed the first accounting course being interviewed, since those withdrawing before completion did not volunteer.

This particular four-year college is located on a commuter campus shared by a community college and a four-year university, which also offers graduate programs in certain fields of study. There are approximately six to ten classes offered each semester in the first accounting course, with approximately 25-40 students enrolled per class. Both full-time and adjunct faculty teach the classes, with the majority of the day classes being taught by full-time faculty and the evening classes being taught by the adjunct faculty. The classes are scheduled for both day and evening time periods, with an enrollment of working students, older students returning several years after high school graduation, and younger students recently graduated from high school.

Normally the first accounting course is taken when the students are in the second semester of their sophomore year or first semester of their junior year. The accounting department chair indicated that 60-65 percent of the students is retained in the first accounting course. The remaining 35-40 percent of the students not completing the course usually enrolls in the course in a future semester, since in most instances they are majoring in some business program requiring the first accounting course for graduation.

A comparison of performance in the first accounting course, between the participants in this study and full enrollment in the course, follows in Table 2.

Table 2

Comparison of Final Grades Between the Participants and Actual Course Enrollment

Grade	Participants		Actual Course Enrollment	
	n	%	n	%
A	5	25.0	102	18.2
B	8	40.0	108	19.3
C	6	30.0	102	18.2
D	1	5.0	54	9.7
F	0	0	108	19.3

The final grades for the participants were somewhat high, since the majority of the participants had received a "C" or better and none of the participants had failed the course. In order to compare the similarity of the participants to a population of students in the first accounting course, final grades for students in the Fall 2000 semester were obtained. It was not possible to match one comparable semester for the population with all of the participants, since the participants had taken the first accounting course at different times as explained in sample selection. When compared to the Fall 2000 semester students in the first accounting course at the study's four-year college, the participants' final grades were somewhat higher than all students in the comparable Fall 2000 semester for actual course enrollment, as shown in Table 2. In addition, the average of 2.85 for the participants was somewhat higher then the average of 2.09 for the students in the comparable semester for actual course enrollment. Since the study's participants had no failing final grades and the reported number of "Bs" as a final grade were higher than the full course enrollment, this group of participants were not statistically representative of the population. A Chi-Square statistical analysis was performed on the final grades for the study versus actual course enrollment, in order to determine if a significant relationship existed between the participants and a typical semester of students enrolled in the first accounting course. The results are shown in Table 3.

Table 3

Chi-square for Study Participants and Semester's Full Course Enrollment Based on Final Grades

Chi-Square	Tests Value	Degrees of Freedom (df)	Asymp. Sig. (2-sided)
Pearson Chi-Square	8.526	4	0.074
N of Valid Cases	494		

Based on the results from the Chi-Square, the final grades for the participants appeared significantly unrepresentative compared to a typical semester of students enrolled in first accounting course with a p=.074.

Even though the participants were not statistically representative with the comparable Fall 2000 semester students, the comparison showed that the participants were not just students with poor grades who wanted to complain about the course. Based on the participants' comments about their experiences, several points about composition of the participants were clear. Those retaking the course because of poor grades the first time had finally earned an acceptable grade. Also, it is important to note that the retakes were not necessarily due to poor final grades. Some of the participants dropped and retook the course later to register with a different instructor. In addition, there were participants who had been successful with the first attempt. Finally, even though some of the "A" participants enjoyed the subject of accounting, they had some very definite opinions they wanted to offer.

From the aspect of a qualitative study, the participants had fulfilled the necessary requirement for participation, since they had all experienced the phenomenon. All of the participants had taken and completed the first accounting course. Locating and selecting the participants for a qualitative study involved considerable cooperation on the part of the participants. Qualitative researchers must depend on the willingness of the participants to relate their experiences regardless of the reasons for their willingness to participate. The participants in this study satisfied the requirements described by Moustakas (1994):

> "There are no in-advance criteria for locating and selecting the research participants. General considerations include: age, race, religion, ethnic and cultural factors, gender, and political and economic factors. Essential criteria include: the research participant has experienced the phenomenon, is intensely interested in understanding its nature and meanings, is willing to participate in a lengthy interview and (perhaps a follow-up interview), grants the investigator the right to tape-record, possibly videotape the interview, and publish the data in a dissertation and other publications." (p. 107)

The participants for this study were able to relate their experiences in the first accounting course in such a manner that the researcher was better able to understand what they went through when taking the course. In fact, not all of the participants had negative comments to make about the course. Plus, some of the participants enjoyed the subject of accounting and expected to graduate with a degree in the field. As a qualitative study, the voices of the participants were meant to provide a better understanding of the students experiences, so the approach to teaching accounting material may be adjusted to make the experiences better for other students. However, it is understood that a qualitative study does not intend to generalize the opinions of these participants to the population. From a constructivist approach, the resulting themes were developed from the voices of the participants in conjunction with the researcher's own experiences.

Sample Selection

The sampling procedure used in this phenomenological study was criterion sampling. All participants in the study met the criterion of enrollment in the first accounting course and completion with final grades of "A" to "D" earned. The number of participants in this study was 20, based on their willingness to participate. There is an expectation that the participants have completed the course by the receipt of a final grade.

The four-year college provided names, addresses, and phone numbers for 546 students enrolled in the Fall 1999 first accounting course. These students were sent a letter (see Appendix A) describing the study and its purpose along with a return card (see Appendix B) and stamped return envelope. The return card asked them whether they were interested in participating in a one-on-one interview and if they were over the age of 18. The letter also assured the students that their statements would remain confidential and asked them to return the card within two weeks of receipt. They were advised that the researcher would follow up with a telephone call to schedule a convenient meeting time and location for the interview.

Only nine of the 546 students in the original sample (1.6%) returned the card indicating an interest in participating. There were 29 cards returned with negative responses and 16 letters returned for incorrect addresses. The remaining 496 (91%) of the original sample did not respond in any manner to the request. All nine volunteers were scheduled for an interview. However, two did not show at the agreed time and place. Therefore, only seven of the 546 in the original sample (1.3%) actually became participants and completed an interview.

Using convenience sampling, reminder postcards (see Appendix C) were sent to 36 (7.3%) of the original sample. They were asked to contact the researcher with either the return card or a telephone call. These 36 students were chosen due to the proximity of their personal residence to the researcher's campus. Since it was summer semester and not all of the students were currently in class on their college campus, it was determined it would be more convenient and economical to meet at the researcher's campus where there was free parking. It was also anticipated the interview could be held at a convenient time for the participant. Unfortunately, no one responded to the follow-up request.

With such a low positive response to the mailed request for participants, additional participants were solicited by the researcher from students enrolled in the second semester accounting course during the Fall 2000 semester. In order to take the second semester accounting course, students must have completed the first accounting course, since the second semester is a continuation of the introduction to accounting. Students were handed the same letter and return card sent to the original sample. However, the researcher made a personal appeal for them to participate and discuss their experiences in the first accounting course. This allowed the students the opportunity to ask questions about procedure, so they could evaluate the time commitment and safety of their responses. They were asked to indicate their interest with the return card as they left the classroom. The return cards were handed out at the end of class in six classes averaging 15 to 25 students in each class. This resulted in reaching approximately 120 more students in the second sample. Thirty-six, of the second sample of 120 (30%), returned the return card volunteering to consider participation. However, when these 36 were contacted, only 14 (34%) actually agreed to schedule the interview and one failed to show at the agreed time and place. In addition, three of the 14 would only agree to participate in the interview process provided it was conducted by phone. Thus, 20 participants over the age of 18 were interviewed from an approximate sample size of 660 students (3%) enrolled in the first accounting course.

Data Collection, Instruments, and Procedures

One-on-one interviews were conducted to obtain a better understanding of the participants' experiences with accounting as a subject and the process by which accounting was taught. The sample met the criterion of enrollment in the first accounting course. In addition, all participants completed the course earning a final grade. Twenty interviews were conducted and a phenomenological approach to data analysis was used. The interviews revealed the participants' reactions to and feelings about the subject of accounting.

Interviewing

Creswell (1998) recommends the first question be general enough to capture all aspects of the individuals' experiences. From the broader question, more specific sub-questions are developed to focus on certain aspects of the study. The central question pertinent to this study for the participants was: "What was it like being a student in the first accounting course?" Trigger questions to further expand the participants' descriptions of their experiences were:

1. What was your impression of accounting prior to starting the course?
2. What is your impression of accounting as a profession?
3. What did you like about the first accounting course?
4. What did you dislike about the first accounting course?
5. What were your objectives in taking the first accounting course?
6. What is your impression of accounting's importance to business?

Prior to the formal implementation of the study, five students in the first accounting course at the researcher's community college were asked to respond to the study's questions. The responses from these five students were similar to the responses of the participants. The intent of this preliminary review of the questions was to determine whether the final participants would understand what was being asked. With clarification, they appeared to understand the intent of the questions. It was important to be sure that the clarification did not lead the respondents into a response expected by the researcher. Using clarification during the interviews for the study did lead into a dialogue between the researcher and the participants. This dialogue did add to the richness of the data obtained.

The one-on-one in person interview was used with seventeen of the participants, so physical observations of the interviewees' demeanors were observed. A recording by audio-tape of their responses to the questions was also made. In addition, the researcher had more control over the interview process (Creswell, 1998; Denscombe, 1998). However, three of the participants were only willing to be interviewed if the interview was conducted by telephone. Scheduling conflicts made it impossible for them to meet with the researcher on campus. The use of the telephone did not appear to hamper their willingness to respond to the questions or result in a lack of the depth of the feedback they provided.

To assure a smooth, successful interview, an interview protocol (see Appendix D) was developed as recommended by Creswell (1998) and Denscombe (1998). The researcher followed this interview protocol for all 20 interviews. The venue for the 17 in person interviews was on the participants' college campus. This allowed for familiarity with the location and availability for setting an interview time.

As mentioned above all but three of the 20 interviews were conducted in person one-on-one in a neutral location of the campus on which they were attending classes. The three interviews not in person were conducted by phone. The interviews averaged 20 minutes in length. Since the phone responses appeared comparable in quality, duration, and substance, the phone did not seem to harm the data collection. The interviews with shortest duration were due to students' uncertainty on how to totally express their feelings. In order to avoid feeding ideas to the participants, the researcher accepted whatever they were capable of providing.

Data Collection Procedures

On the return card, the participants were asked to provide the best time to reach them. If not available on the first attempt, a message was left reminding them of the purpose of the study and asking them to contact the researcher. If the volunteers did not call back, two more attempts were made to reach them. If contact could not be made after the three attempts and three messages, it was assumed they were no longer interested in participating. Several of the participants did not want to come to campus until their classes started for Fall 2000. This meant the completion of the interviews took from August until October 2000.

Once introductions were performed and the consent form was signed, the participants were asked to choose a personal identification to associate with their interview comments. They were advised that at no time would their actual name be identified with the interview statements. In addition, they were asked to provide their final grade, major area of study, and age in a sealed envelope. In a study conducted by the American College Testing Program, it was found that self-reported data was reliable, since the researchers compared the reported grades to the students' transcripts (Sawyer, Laing, & Houston, 1989). Within their study, they also cited that Astin (1965) had additionally found self-reported data to be relatively accurate. Therefore, the researcher for this study was comfortable with the self-reported data from the participants. In addition, it must be noted that at no time did any of the participants question the need to supply this data or hesitate in any way to give the data.

The envelope containing their final grade, age, and major area of study was not opened until after the coding had been completed. As a precaution, the participants were asked to avoid mentioning this information during the interview. The researcher wanted to preclude the possibility of using any preconceived notions when reviewing the data from their individual interview.

All participants were asked to wait until the audio-tape had been rewound and briefly replayed for the first question and answer to assure the process had worked. Once the participants left the interview site, the taped was replayed in its entirety to access understandability. Then the audio-taped interviews were forwarded to a transcriber for transcription. The interviews were identified in the numerical order in which they were conducted. The interviews were transcribed verbatim in a question and answer format. Once all interviews were transcribed, a copy of each participant's transcribed interviewed was forwarded to the participant for review. They were asked to provide any changes or additions within a two-week period. Specifically, two of the transcribed interviews had inaudible portions. One of the interviews with inaudible portions was due to the unfamiliarity of the phone equipment for the first phone interview. This was caught immediately after the interview by the researcher, so handwritten notes were prepared to use with the transcription. A comparison of the audio-tape, notes, and transcription did not reflect a loss of relevant information. The other interview with inaudible portions was the result of quiet spoken English as a Second Language participant. The participant's vocal volume was appropriate at the time of the interview, but did not record clearly for the transcriber. Again the transcription was compared to the tape for clarity. But the researcher was not aware there would be a transcription problem, so handwritten notes were not prepared. There are some comments from this participant that cannot be clearly identified.

Even though the participants with inaudible portions were specifically asked to provide clarification, the researcher did not receive any of the transcribed interviews back for adjustment. And none were returned due to incorrect address. Two copies of the transcriptions and a return envelope were sent to the two with inaudible portions, with the hope that this would be an incentive to return one adjusted copy. Finally, an additional eight of the 20 audio-taped interviews (40%) were checked against the transcriptions for accuracy.

Data Reduction Procedures

The researcher followed the procedures outlined by Creswell (1998), which were described by Moustakas (1994) for the phenomenological approach. Under the concept of epoche or bracketing, the researcher described her experiences in the first accounting course as a student and instructor. Next using the transcriptions of the interviews, the significant statements about each participant's experiences were listed. The list consisted of non-repetitive and non-overlapping statements (see Appendix E). These statements were then grouped into "meaning units." Based on the researcher's perspective, the researcher developed themes to form a structural description of the participants' experiences in the first accounting course. This description sought to include all possible meanings and divergent perspectives about the phenomenon. Even though the data reduction was performed on each individual participant's interview, a composite description was produced using all of the participants' experiences as one voice.

First the transcriptions were read for familiarity and an overview. Then the statements from the transcriptions were broken down by question topic. Each set of statements was reviewed for a particular set of ideas. The statements were highlighted within the transcriptions and notations made in the margins to correspond with the researcher's experiences as both an accounting student and an instructor of accounting. These ideas were found to overlap with other sets of statements, which eventually resulted in the themes. For instance, when they commented on likes and dislikes concerning instructional methods, there were similar statements made when they talked about their experiences as a whole. Obviously, their experiences were somewhat connected to how the course was taught. In addition, when talking about the image of accounting they also referred to their preference for the detailed routine of accounting versus the more conceptual aspects. The themes seemed to bubble to the surface of the researcher's thoughts, because of the commonality of the participants' experiences. Even if they enjoyed the topic of accounting, in most instances they appeared to be in agreement with others who just wanted to complete the course to meet a program requirement.

Prior to the emergence of the specific themes from the participants' statements, an overview of the demographics of the participants was formed to arrive at a picture of who was participating. The demographics of the participants were compiled for presentation in tables 4 and 5.

Table 4

Gender and Age for the Participants

		Age Groups			
Gender	N	20-25	26-30	36-40	Over 40
Male	9	6	2	1	0
Female	11	6	2	1	2

Table 5

Final Grade in the First Accounting Course and Major Areas of Study for the Participants

Final		Major Areas of Study						
Grade	N	CIS	ACC[a]	MGT[a]	MKT[a]	UND	Math	BUS[b]
A	5	2		1		1	1	
B	8	2	4	2				1
C	6	2	1	3	1			
D	1				1			

CIS - Computer Information Systems, ACC - Accounting, MGT - Management, MKT - Marketing, UND - Undecided, and BUS - General Business

[a]Two students declared dual majors within these three business majors

[b]The student declared journalism as a second major

A review of these tables showed that the group was fairly evenly divided between male and female, with only 2 more females than males. As for age, most of the participants were below 30. Since there were some participants over the age of 20 and working on an undergraduate degree, some of these participants could have met the definition of non-traditional students, which includes individuals who did not necessarily immediately start the post-secondary education process directly out of high school. This way the review of the participants experiences included perspectives from a variety of students, since older students usually bring more to the classroom.

The two largest major areas of study were Computer Information Systems (CIS) and Management (MGT), but Accounting (ACC) was a very close third, with only one less student. It was important to see the variety in areas of study, since some of the issues surrounding this first course were due to the fact that it is a requirement for all business majors. Each different major brought a different level of interest to the course. The interest level was an issue to consider when looking at their experiences. Two of the participants (10%) took the course via the school's online offering. Their comments had as much to do with the mode of conveyance as the subject of accounting.

Researcher's Perspective

Education and Career Path

The researcher for this study has studied accounting as a major course of study in her masters degree. The first accounting course was taken in her undergraduate degree approximately 22 years ago. At that time, her major course of study was finance, with accounting as a requirement to complete her bachelor's degree in business. It was not until after graduating with her bachelor's degree and working in securities firms that her interest in accounting actually materialized. Once her interest was piqued, she enrolled in a master's degree program in accounting. Upon completion of the degree, she sat for the certification examination and was licensed in the state of Colorado as a Certified Public Accountant (CPA).

While working fill-time with the regulatory agency, the National Association of Securities Dealers (NASD) she became interested in teaching accounting as an adjunct faculty member. The first class she taught was the first accounting course in the evenings. She taught part-time in the evening for two years. After discovering complete enjoyment in the classroom and with the students, she quit her full-time position with the NASD and taught full-time as an adjunct faculty member for community colleges and four-year colleges. Prior to the fall 1999 semester, she taught at the four-year college being used in this study. Currently she is employed full-time as a professor at a community college.

Over her ten-year career as a faculty member for accounting, she has continued to teach the first accounting course. Observing her students' struggles in the first accounting course has lead to her interest in the research for this study. She has seen students drop in frustration and accept grades contrary to their performance in other courses. Many of these unsuccessful students have had to retake the course. This just adds to their frustration about the course. In discussions with students, she has discovered that the students do not really understand why the first accounting course is important for non-accounting majors. Both accounting and non-accounting majors find it difficult to relate the significance of accounting to business situations.

Researcher's Response to the Interview Questions

The first accounting course was taken over 21 years ago. There has been many more accounting courses taken since the first accounting course. At the time, the first accounting course was taken because it was required for the business program. No decision on major had been made, the researcher just knew she wanted to do something in business. The professor was an older gentleman who did not appear to be very interested in helping the students understand the accounting material. The class was strictly lecture, with the expectation that the students would do homework problems. For the researcher, there was no real concern about the math, but the subject was confusing and not all that appealing. The concept of debits and credits was very difficult to grasp. The researcher earned a final grade of "C".

At that time, the researcher was not really ready for the rigorous requirements of college. When she was much older and had been working in business, she realized the importance of understanding of accounting as it related to business. Once she enrolled in graduate level courses, the material became very interesting and enjoyable.

When she enrolled in the first accounting course, she did not possess any preconceived image of accounting as a profession or as a subject. After completion of course, there was no great interest to continue her studies in accounting. Her decision for a major area of study in her undergraduate degree had absolutely nothing to do with the instructor or the accounting material.

CHAPTER FOUR

RESEARCH FINDINGS

Introduction

The results of this study came from the student experiences shared in one-on-one interviews with 20 participants who had enrolled in and completed the first accounting course. The first accounting course was for many their first exposure to the subject of accounting. The participants willingly discussed their experiences in the first accounting course. For some it was not the first time they had taken the course, so they consolidated their experiences to help the researcher understand what made a difference between the different times taken. The split between male and female was almost even, with 11 of the 20 participants being female. The average age was 27, with the majority of the participants being in the 20 to 25 age range. The majority of their final grades were in the "B" and "C" category, which were eight and six participants, respectively. However, for some of these students, this was not their first grade earned, since they had taken the course more than one time. Finally, the majority of the participants were not accounting majors. Only five actually considered accounting to be a major, with the other two largest categories being Computer Information Systems and Management. All areas of study in business require at a minimum the first accounting course and in many instances the second semester is also required.

The main reason the students were even in the first accounting course was to fulfill a requirement for their chosen degree program. The few accounting majors knew this was the first step to start their program of study. Two of the participants stated they took the course for a better understanding of their current job functions, which could lead to advancement. There were at least three who had taken accounting in high school and found the subject interesting. This interest did not necessarily translate into their satisfaction in the first college accounting course or a desire to continue. In addition, several had worked in segments of the accounting profession and believed they were somewhat familiar with the subject of accounting prior to taking the first accounting course.

Data Analysis

The analysis process started with listening to and observing the interviewees' responses to questions about their experiences in the first accounting course. In the instances of the three telephone interviews, the interviews were still audio-taped, but notes were taken when necessary to assure emphasis was recognized. During the face-to-face interviews, the participants also spoke through their emotional reactions to their experiences. The 20 audio-taped interviews were then transcribed verbatim by an independent transcriber.

After giving the participants two weeks to review their personal transcripts, the researcher read each transcript for an overall impression and recognition of significant statements based on the questions used during the interview process. Since the participants' responses related to some specific issues, the significant statements developed from their responses were organized in the following manner:

1. Whether their overall experiences were negative or positive in the first accounting course.

2. Their image of accounting as a subject or profession.
3. Their likes and dislikes for certain instructional methods.
4. Their view of accounting's importance to the business world.
5. Their objectives in taking the first accounting course.

Then the statements were reviewed for commonality amongst the participants. Even though there was definitely unique experiences amongst the 20 participants, there were also common beliefs they expressed. In addition to their statements about their experiences, the participants were asked to provide advice on ways to handle the course to assure easier success for all students. These ideas were listed separately from the statements of experiences.

The statements of experiences were the voices of the participants, expressing both positive and negative aspects of the course. However, not all of the students found the course to be a bad experience. In fact some even enjoyed the experience and intended to continue their studies in accounting. Some of those students were able to describe what they saw as unhappy peers within their specific classes. From all of these statements, it appeared the students had certain common feelings to express. There was a blending of the statements from all five areas questioned to see themes emerge. What was being said in response to one question also had a relationship with a response to another question. The questions could not be isolated, but worked better together as building blocks of individual voices to form an expressive view of their experiences as a group. Regardless of their individual experiences, as a group they reflected the circumstances involved in being a student in the first accounting course, the phenomenon of the study.

After this analysis of the participants' transcribed statements concerning their experiences in the first accounting course, the following five themes emerged:

1. The importance of connecting accounting coursework to the real world of work.
2. The importance of accounting to businesses.
3. The detailed portions of accounting as compared to the more conceptual view.
4. Success in the accounting coursework dependent on the instructors' attitudes.
5. The importance of practice to success in the accounting course.

Some of the specific significant statements of the participants' experiences used to form these five themes are scheduled in tables in appendix E. Many of the statements made by the participants are familiar from informal comments made by the researcher's students during classes for the first accounting course. It is nice to see the issues more formalized and conceptualized. Obviously, these issues are significant to students facing the first accounting course, since they know they have to take this course. Personally, they do not want the grade from this particular course to have an adverse impact on their overall performance in their chosen program.

Theme Development

The participants were asked to describe their experiences in the first accounting course. In conjunction with this more general question, they were queried on the experiences as related to the image of accounting, instructional methods involved, and accounting's relationship to business as a whole. From the participants' statements the following themes emerged.

Theme 1 – Connecting to the Real World of Work

Participants were uncertain as to how accounting would relate to what they actually planned as a career choice. In addition, those participants familiar with computerized accounting were unclear why manual accounting was still taught. They could not see the worth of knowing the why behind the entry when the computer told them what to enter. They were not comfortable with the idea of analysis beyond just entering the appropriate data. Unfortunately, they could not find the value in being able to problem-solve certain business aspects in order to be part of the business team. They were just not sure how to apply what was being taught. Being uncomfortable about how to make the necessary connections made them consistently state that showing them a connection between the accounting material being learned and usage in the real world is important to students.

Both the participants with prior exposure and those without any background wanted to see how the accounting material related to them personally. For some this was for personal investment purposes while others wanted to be able to relate the material to how they would use it professionally. The curriculum involved an annual report project that used real companies for analysis purposes. The intent of this project was to show them how the material being learned was actually reflected in real world reporting. However, in most cases, the instructors selected the companies used for the project. Some participants felt it would have been more valuable if they could have used companies of more interest to them as specifically stated by Participant 2.

> There was a project analyzing an annual report from a company and taking a look at some of the numbers behind the financials. I didn't find that very

> interesting. I think part of it was we weren't allowed to pick any company we wanted.

Thus for this particular participant, he felt he would have enjoyed it more when relating to a company that interested him. Perhaps this could have been a business closer to his specific field of study, in this instance his preference was computers.

In other instances, they felt faculty guidance in relating the project to what was being taught was lacking. Without guidance, they did not feel the project gave them the connection they needed to better understand what was happening. Participants 15 and 19 were adamant about their frustration with the annual report project. Participants 15 and 19 stated, respectively:

> And it was a joke. I mean the teacher admitted they didn't grade it because it wasn't worth anything. And half the information you couldn't find. And the part you could find, you were just basically to the point where you'd just BS your way through it.

> There was no guidance with it. We were left to ourselves. I mean you could spend hours trying to find an answer and still not find an answer.

Obviously, this did not assist them in understanding how financial reporting actually relates to what they are leaning in the classroom. In fact, it probably did more damage by not giving them a positive view of the material. It only contributed to their frustration in the course, even though when asked they said it could have been a valuable tool for their learning process. They understood the purpose, but needed assistance in relating a real world report to the accounting material presented in an educational format.

Not all of the comments about the project were necessarily negative. Participant 1 was particularly enthusiastic about the project, because he believed it gave him a better view of accounting as related to making investment decisions, which was evident in his following statements:

> That was interesting to follow a real company with their numbers and see how they did their operation. I'm seeing companies' earnings and it just very exciting to see, oh, this is how it all works.

In addition, Participant 11 stated:

> It wasn't just some company from the book or something. So you could actually deal with a real company, which I kind of liked that. Definitely made it more interesting.

Participant 12 felt looking at the annual reports helped pull it all together, when he stated:

> It all pulls together on the annual report. And that's pretty good.

Other participants were not interested in looking at the annual report, since they believed that was for investing purposes only and not really related to what they thought they would do on the job. They wanted to know how what they were learning would connect to what they currently did on the job or would be doing in the future. For some this meant decision-making functions to assist management or as management. For others it was the actual process of recording transactions. Participant 10, worked as a manager, and she stated:

> Having that prior experience made it more difficult for me because I had to completely learn a new way of doing things other than how I had been doing them. And it was kind of worse for me.

However, she went on to acknowledge in her next statement:

> And because at times I knew what was going on, probably the only thing that got me through class.

Unfortunately, she could not connect what she has been doing in business with what she was learning in the first accounting course. Thus, the course was not assisting her in improving her management skills on the job.

In addition, those working in the field were concerned about learning a manual system when most accounting is actually performed using computer software packages. Participants 7 and 17 had worked in the accounting field using computerized systems. They were both adamant that the course should be more real world by using computers. They could not understand why the accounting material should be taught manually, when they had used computers to record the accounting transactions. Participant 7's statement was very direct when she stated:

> And the other thing that I thought was frustrating is for bookkeeping I use computers, and for accounting we didn't use computers; it was all handwritten. I didn't like it. It was a waste of time. We should have been using computers.

Participant 17 was just as specific in her statement, when she stated:

> Everything's done by computers nowadays. And I understand the need for the concepts. But the way the concepts are presented, I just felt like it was kind of a waste of my time.

Even though Participant 17 said she understood the need for the concepts, some of the participants could not see how understanding the why, behind the recording, aids them in preparing entries for the computer. Unfortunately, their exposure has been limited to using the computer only. They have learned the entries based on what the software dictates needs to be entered. It does not appear they have learned why the entry occurs.

The most frustrated participants were ones with absolutely no background in accounting functions or very limited exposure to accounting functions. Participant 14 was especially upset about her inability to retain the material. She could not make enough connections with personal experiences to aid her understanding. Her specific statement was:

> Well, you know, I could understand basically what they were saying. But then when I had to take it to the next step, I couldn't follow through on it.

Most students show the same physical annoyance at not being able to relate what they are learning to their personal experiences. Even simple applications such as the bank reconciliation caused deep concern for the students. For the majority of the students and the participants in this study, they believed the first accounting course introduces them to foreign territory that has no relationship with the world in which they live.

Even when the curriculum used a practice set to follow a fictional company through months of routine transactions, the students still had problems connecting the routine with the cycle followed by a traditional accounting system, manual or computerized.

> We had working papers we had to do, a month of a business. And you had to do their balance sheet, everything. I could have done better if I had really known everything that was going on. It got so overwhelming that we all just kind of, oh well, just put something down. Participant 10

The number of participants exposed to a practice set was minimal. Thus, it was not possible to determine with these participants whether the practice sent re-enforced their impression that the responsibilities of accountant are repetitive and boring. However, Participant 15 said:

> The classes make it seem so mundane. Like there's nothing different. Every day it's the same thing over and over.

The practice set was eliminated from the curriculum to try to improve the image of accounting. Since the image of the profession was boring and repetitive number crunching, educators felt a more realistic look at a company's annual report could aid in improving the image.

Summary of Theme 1

The participants' opinions were mixed on the annual project, which was the main project added to the curriculum to try to interest students in the subject of accounting. Some of the participants did agree that the project made the course more interesting, but there were others extremely frustrated with the conceptual nature of the project. Unfortunately, the conceptual nature of the course confused and frustrated participants with prior exposure to the recordkeeping function of accounting. They could not see the relevance of trying to conceptualize the results of recording the financial transactions. However, the conceptual approach perhaps was not at fault, but the integration of the idea needs improvement, especially since so many of the participants were seeking more guidance on how to proceed. The participants' inability to connect the learning activities with what actually happens with the accounting information in the real world was an unfortunate outcome for the first accounting course.

Theme 2 – Importance of Accounting to Business

Interestingly, even though the participants may not have enjoyed the course, they were able to see the importance of accounting to the business world. However, they could not always say how it related to their specific area of study in business. They may not have wanted to take the first accounting course, but they accepted that it was relevant to business.

The subject of accounting has always been a required course for any business major, including computer information systems. One of the first questions, asked by instructors on the first day of classes for the first accounting course, concerned the students' reasons for enrolling in the class. The main reason had to do with the course being a requirement. The students are very aware that they need the course. However, most of the students could not really relate the reasons why, especially at the beginning of the semester. Students majoring in other business areas had the most difficulty in understanding the purpose of accounting in their chosen business field. Computer information systems majors are completely at a loss to explain the reason they are required to take at least the first accounting course. The participants were no different in their responses when asked their objectives for taking the first accounting course. The majority said they took the course to fulfill a requirement for their program. A couple of participants were there for employment advancement and one said she enjoyed math, because she was a math major and needed an elective.

As for the participants interviewed, even after the course has been taken, some still do not understand why it was required. The participants majoring in computer information systems were still unable to justify the requirement for the first accounting course. In fact, Participant 2 stated that it was clearer after taking computer courses, which was obvious in his statement:

> What I found out was actually in some of my other classes that dealt more with my major, they tended to tie in some of the stuff that I was taking in accounting, concepts, terms. But I felt that the accounting course itself was fairly superfluous and that the basic knowledge given in those other classes that were actually in my major, I thought that would have been sufficient.

He emphasized that at no time during the first accounting course did the instructor do anything to make the reasons clear. However, it is not clear whether he asked the instructor to clarify the need for his completion of the first accounting course. Regardless of the reason why he was still uncertain, it was unfortunate because it did not help to increase his interest in the subject of accounting.

All of the participants were asked if they could see the significance of accounting to business. The purpose of this question was to determine if the participants had found any value in the course, since they were going to enter the business world. Interestingly, 80 percent of the participants agreed accounting was important to business. Even though some of the participants may not have enjoyed the course, they knew it had value. They could see how business used it for decision-making purposes. Participant 1 enjoyed the course more than he had expected would be the case. His comments on the importance of accounting to business were a very emphatic:

> It's essential. You have to have someone in there to keep track of all your numbers.

Although he had no intention of doing accounting professionally after the second semester course, he realized business could not function without someone performing the necessary work to record and report on the financial activity. He went even further to say:

> And the whole picture doesn't really come together until you really have those little small pieces put in place.

From his perspective, the course assisted him in understanding the use of financial information for investment purposes. This was a personal matter for him that brought satisfaction from the course.

Since Participant 2 was a computer information systems major, he was not as glowing in his response.

> I do feel it's fairly important for a lot of the business world. But I also do feel a lot of it is perpetrated by very anal people. They like to analyze every tiny little facet of the business. And I feel also that sometimes looking all those numbers and stuff you actually do miss the bigger picture.

This directly corresponds to his image of accounting as a "very focused group of people."

Another computer information systems major admitted accounting was necessary in order to understand how to run a business, but she still didn't "know how it would really relate" to her. In addition, she actually worked in an accounting function, which made her aware accounting does have a place in business. It was just unfortunate she could not see the relevance to her degree program.

The interview conducted with a management major highlighted the situation with the learning process. Her frustration with the material kept her completely overwhelmed and uncertain as to how she would ever use accounting. She actually believed the first accounting course was too advanced for her, since she had no prior background. But even with these feelings, she went on to say:

> Well, you have to have accounting in any business to understand if you're making a profit, if you're losing money, where are you losing it, where you can change things.

This came from a participant whose physical demeanor during the interview showed the worry and frustration experienced during the class. She wanted to understand what she was learning, but felt it was beyond her grasp. The researcher saw the frustration in her physical demeanor, because she was unable to control her excitement in trying to relate your experiences. At points during the interview, she appeared on the verge of tears. Her eyes looked everywhere but at the researcher, as though she was afraid she was being judged for her inability to comprehend the accounting material. She described the complexity of her life in trying to coordinate work, school, and family responsibilities. Part of this was obvious in her statement:

> I realize that it's valuable and you have to have it, and I have to learn it. But I just am (having) a difficult time learning it.

This participant was not alone in her frustration. Participant 15 came to the interview with passionate opinions about accounting, even though she actually worked in the area. During the interview, she was extremely excited and wanted to be sure she had told the researcher everything possible. Between questions she considered extremely important, she hesitated before responding in order to collect her thoughts. After the tape-recorder was turned off, she said she had given a lot of thought, during the evening before the interview, as to what she wanted to cover as important information. She admits in her comment:

> It does relate. I mean, you know, the businesses are based on it. And I use it at work all the time.

But nonetheless, she was very uncomfortable in her first accounting course. In fact, her interview was based on having enrolled in the course three times, with dropping one prior to the end of the semester. She emphatically voiced the common view held by most of the participants.

> It was overwhelming. We covered far too much in such a short period of time. I think the class could have easily been broken out into two separate classes. Far too much information for one semester. And I'm pretty sure everybody else felt the same way from talking to other people. Participant 4

Far too much material was being covered in such a short period of time, especially considering a number of the students had no background on which to base the learning. In order to cover all of the material, the speed at which the material was taught increased their feelings of being overwhelmed.

Summary of Theme 2

Even with these deep concerns, the participants still recognized the relevance of the accounting to business. This indicated that something has been getting through even on a superficial level. Because the participants could actually site specifics such as interpreting financial statements, making investment and management decisions, pricing products, and running a business to compete. These are very astute connections as to the importance of accounting to business.

Theme 3 – Conflict Between Learning Concretely and Conceptually

Students interested in the fine details of journalizing and the accounting cycle could not relate to the more conceptual topics. This was especially evident in the participants' discussions of the second semester accounting course. Some of the students wanted to add a comparison of the second semester to their discussion of the first accounting course. The participants' inclination to compare was understandable, because all of the participants by the time of the interviews had either taken or were in the process of taking the second semester course. Since the second semester was managerial accounting, they were emphasizing the more conceptual nature of preparing financial information for management decision-making. Those participants interested in decision analysis as investors and managers were not at all comfortable with the repetitive accounting processes. This was even more apparent when they described their image of accounting as redundant "number crunching." However, the participants, with experience on the job or in a previous high school course, were more comfortable with the repetitive routine and uncomfortable when they had to explain the "why."

The dilemma was discovered from interview statements dealing with the participants' expectations for the course. All of them expected numbers and some form of routine activities. However, some were surprised at the amount of detail involved, while others preferred the detail more then the conceptual review of theory. Those with prior experience and computerized training were confused when the course was taught looking at the theory behind the accounting procedures. Even some of the participants with courses in high school had enjoyed the repetitive routine and had decided to major in accounting because of this routine. Unfortunately, when it came time to understand the theory, they changed their minds about accounting because the theory became too much for them. Reasoning and conceptualizing made the material appear more difficult for them.

On the other hand, participants very much interested in analysis did not care at all about the specific steps to record the accounting information. They repeatedly said they preferred seeing the big picture without emphasis on the detail. Fascinatingly, several participants wanted to discuss the difference between the first accounting course and the second semester. Since the second semester's emphasis was on managerial accounting, most of the participants interested the big picture enjoyed the second semester more than the financial accounting in the first course. They were able to relate the information with management's process of decision-making. Even in the first accounting course, the participants uninterested in the recording details enjoyed the project more because it looked at the analysis process.

For instance Participant 1 had considered changing to accounting as a major, because the project piqued his interest in investment decisions. At the same time he was in a finance class, so he was able to relate the accounting information with the material in the finance class.

> The first accounting class got me really interested in accounting and the things that happen. So it was really exciting to see that this is how companies report.

However, his interest in accounting did not really translate into an enjoyment of the routine. He was frustrated when the instructor spent too much time on the details of debits and credits to assist other students in understanding what was happening. This was evident in the following comments by Participant 1:

> He would overemphasize points again and again – putting too much emphasis on this or that. So they'd want to know more, what's a debit and a credit? They kept asking that over and over again. And I at that point was like just more on, don't – it's not that big of a deal.

For him the big picture was obviously much more interesting and important. Another participant made it clear the details did not interest him, especially since he was a computer information systems (CIS) major and not interested in the material anyway. Participant 2 emphasized that the second semester was much better because it "was much more free form. The classes were more discussion based and we'd just talk about accounting for a while." His view of accounting was clear in his statement:

> A lot of it is perpetuated by very anal people. They like to analyze every little tiny facet of the business. And I feel also from my experience outside looking into the accounting world, that sometimes looking at all those numbers and stuff you actually do miss the bigger picture.

For this participant the accounting analysis for management decisions in the second semester was more relevant for him.

> More relevant, more interesting, a little more exciting than the first semester and the official accounting.

Interestingly, he saw the first course in accounting as the official accounting. This could have been due to the nature of financial reporting with its rules and regulations and requirement for conformity in reporting amongst companies.

Finally, Participant 8 brought even another aspect to this situation. She was an English as a Second Language student majoring in math. She took the class to fulfill a requirement for her program and had been told it was a time consuming course, especially when taken in the summer. Her other course during this same summer session was Economics, which she enjoyed. An economics course involved systematic formulas, but used the formulas to build an analytical picture of the economy. When asked to discuss what she thought about her two summer courses, she felt the analysis portion of both courses made them more interesting. She even admitted she saw some connection between accounting and economics as they relate to the business. Her comment about accounting was:

> The technical side makes it very boring. I did not (enjoy it). It was too many definitions and too much information at the same time. I like analysis.

Here was someone outside of the business area taking the course to enhance her degree program. As a math major, she must have possessed the mind for procedures dictated by formulas. Yet, when it came to business courses her preference was for the analysis.

On the other hand, the use of financial statement interpretation actually made the course better for a participant already interested in accounting as a major. Participant 4 said:

> My interest probably grew after I took the class just covering investments and financial accounting whereas I have only been exposed to bookkeeping accounting which is quite dull. Yeah, so I think it piqued it more of an intercst.

Thus, the use of conceptual ideas was not uncomfortable for her. She was one exception, because her enjoyment of accounting was reflected in both the detail and the concepts.

However, the conceptual approach did cause her frustration, because her comments at the very beginning of the interview were about the amount of material.

> Didn't know quite what to expect other than debits and credits. I think we covered far too much in such a short period of time, that we kind of glazed over certain things.

Perhaps changes in presenting the material could have made the experience more enjoyable, even though at the end of the interview she still intended to be an accounting major. Clearly, the handling of the course was not effective for even those interested in accounting.

Other specific statements made by the participants reflected the experiences of conflict between details and concepts. Participant 7 had performed accounting functions, but on a computerized system. When asked about her experiences in the course she stated:

> It just seemed that Accounting I was more maybe concepts instead of so much accounting, and that's what I didn't like. We only studied like the first couple weeks accounting actually using numbers. And then you have to go using those numbers and interpret them in the concepts. And that's where I really got confused.

She goes even further to relate what she knew with what they were teaching in the following statement:

> I was just frustrated because I had taken so many accounting classes in high school and I've been a bookkeeper, so that's what concerned me. I absolutely loved it in high school because it felt like we did more accounting. Like they would give us a business, and we would have to do all the reports for that business.

This was clearly one participant more interested in the routine processes of accounting than the bigger picture showing how accounting relates to decision-making. She even enjoyed doing the practice set where dozens of routine transactions are journalized to finally result in financial information to prepare the financial statements. Amazingly, she admitted to learning from the annual report project, but felt "it wasn't a real big meaningful experience unless you put a lot of time into it." Sadly, for some reason, she could not use the educational process to expand her enjoyment of accounting.

She was not the only student interviewed, with prior experience, who was disappointed in the first accounting course. In the instance of Participant 15, she described her position as a sales support accountant, so she was somewhat familiar with the accounting field. She stated:

> The classes make it seem so mundane. Like there's nothing different. Every day it's the same thing over and over.

Apparently, the completion of the first accounting course did not help her see that conceptually there can be more to accounting than the routine activities. She was unable to move from the image of routine to analysis. She also was unable to use the project to expand her understanding of the profession.

In addition, Participant 17, with 20 years in the accounting area, was emphatic that there was too much conceptual material for the first accounting course. She was also a strong believer in computerized accounting and was an online student. All of these elements came together to make her experience extremely difficult. Her desire for simplification was unmistakable when she stated:

> I don't see the benefit of not keeping it straightforward and why throw in all the what-if, what-if, what-ifs when what-ifs weren't presented in the text.

Here was a person who had personal exposure to the processes and a close family member working in the profession, but she continues with the following statements:

> And I have not had the brain racking of what are you trying to get at here, you know. The concepts are one thing, but the class presentation was horrible. And I expected it to be presented more – in more of a concrete fashion.
>
> And I don't see in the future of today's workplace much of a position for accounting because it's all going to be data entry, it's all going to generate reports.

Amazingly, even though she states she understands the significance of concepts and has applied them in former positions, she completed the first accounting course with such a little understanding of the relationship between the details and the conceptual view. There must be more to this situation than just the material. Perhaps the online method of instruction was creating the confusion. When she said: "I think the ability to conceptualize requires much more time," may be that was her way of saying the educational process was the culprit.

Another participant took the course twice and was exposed to the annual report project and the practice set with routine transactions. He found the annual report project interesting, but the practice set easier to complete. He stated:

> Well, doing the financial statements, using the Coke and Pepsi, it was kind of confusing because there was parts where you didn't understand about certain sections and stuff like that. And then the other one was actually doing math and stuff like that. So I probably – I like doing math. I understood it a lot better than just looking at the financial statements.

It is not surprising that some would find the detailed and routine processes easier and perhaps more interesting than the conceptual side. Students with prior experience through either a job or another class, usually comment that the procedures are the interesting part. They do not necessarily think about how what they are doing relates to the whole picture. It takes different thought processes to move from the comfort of following the routine to analyzing how the small parts fit together to make a decision.

It is even more difficult to see how everything fits together when the routine is de-emphasized in the class presentation. Some of the students were not being taught by the traditional method, which begins with application of transactions to the accounting cycle. The most recent approach has been to overview without emphasizing the concepts of debits and credits, which takes course presentation from a traditional preparer's perspective to a user's perspective. It was believed that when the educational instruction method avoided the routine aspect of accounting more students might become interested in accounting (Flaherty, 1998).

This image of accounting came out repeatedly in comments from several participants.

> Redundant and repetitive number crunching that I had no interest in. Participant 1

> My image before was that it was pretty boring. My image after, it didn't really change much. It's still fairly boring. Participant 2

> I think the whole idea of, you know, calculating numbers or just working with numbers and debits and credits and things like that, I think, and keeping records of it. Participant 6

> Like a job that would be like boring, sitting in an office 8:00 to 5:00 all by yourself. Participant 9

> To me it seems like you don't get a lot of interaction with a lot of other people, and you're just dealing with numbers all the time. Participant 10

Therefore, to improve these impressions, the educational process for accounting was altered to try to show students that there can be more to accounting than just the numbers. An user perspective of accounting information was deemed to be a better approach to the coverage of accounting material instead of the traditional preparer perspective. This decision by the accounting educators to change the format of the first accounting course was in response to the AECC (1992). For some of the participants, the changes worked to make the course somewhat more interesting, but for others the changes just caused more frustration. They were no longer in their safe little world of rules and procedures that followed a pattern. They had to apply what was being taught. Importantly, the changes may have made the course more interesting for some, but it did not really change their impressions of accounting. There was agreement with Participant 2 when he said "my image after, it didn't really change much."

Summary of Theme 3

The conflict between concrete and conceptual learning was emphasized by three different composite responses to the instructional changes in the first accounting course:

1. The material covered in class did not match their experience.
2. The material covered in class was insufficient to help them put the pieces together.
3. The material covered in class made accounting more interesting.

Obviously, in the attempt to improve the image of accounting, the educational process appears to have further frustrated the situation for some of the participants. Since the format was different from what they had experienced, some of the participants discovered that they had to relearn the material in a different manner. Perhaps the instructors did not realize that a readjustment of prior knowledge would be needed to fit some of the participants. For others, the new presentation added an approach using concepts, which improved these participants enjoyment of the course. Unfortunately, some of the participants did not receive enough guidance to assist them in understanding the material. In order to have had better coverage of all of the participants, the instructors would have had to know how to identify which preferred the more concrete method of learning. Once identified, those participants needed more direction in connecting the material with the conceptual application.

Theme 4 – Success in the Course Dependent on Instructors' Attitudes

Some of the participants felt their success was directly related to the instructors' attitudes toward instruction and students. Interestingly, for some participants the personal touch, showing that the instructors were concerned about their success, was important. This view was unmistakable from the following statements provided in many instances at the very beginning of the interview when asked to relate their overall experiences:

> I actually liked my class. I liked it a lot. And I think a lot of it had to do with the teacher, not necessarily the material. I actually enjoyed going to class. Participant 13

> The second time I did much better, and I had a lot better experience. (To make a difference) I think (an instructor) is what any class takes, most definitely. Participant 18

> You know, he made it interesting. It was a pretty boring subject; he made it kind of – That way you could see this happening in real life from his experience. His experiences throughout the whole course did help. Participant 19

> I mean I've been lucky, both of my professors have a really good sense of humor for the two classes (first and second semester) so they kind of make it a little more exciting, you know, because they tell jokes and stuff. But other than that, I mean, its pretty boring. Participant 9

The proceeding four participants linked their enjoyment of the course directly to the instructor. The personality of the instructors made the course more interesting, especially when they were willing to share personal experiences to make the course more interesting. However, the following participants emphasized the importance of the personal touch by instructor:

I think she had an emphasis on teaching, and that she really wanted to help us. Participant 3

She spent a lot of time making sure everybody understood it, and she told us where her office was and said you're welcome there. I mean if you did have a problem, you could definitely go to her. Participant 11

Well, the first one and the third one, both (teachers) the teacher actually cared if you were learning. It wasn't just I have to get through sections 1 through 13. I mean if everybody scored like a 50, and nobody understood, they would go through and explain everything again. Participant 15

And actually he took his time to make sure everybody knew what they were doing and kept everybody up in the class. Participant 20

These comments show that the participants take the role of the instructor to be very important. In addition, this role is not just how they teach the material, but how they personally relate to them as students. The participants wanted the instructors to care about their learning and assist them being successful. For some of the participants the opportunity for personal interaction gave them the feeling that they were important to the instructor. Obviously, it was important to the participants that the instructors show that they cared enough to want the participants succeed. Participant 15 was adamant about the impact of the instructors on the success in the course. She went on to relate her mother's experiences in the first accounting course.

My mom had to take it for her current degree. The first time she was like – she's a straight A student. The first time she took it, she couldn't even get above a C in the course. She dropped – got another professor that actually cared about explaining it, and aced the course. So I think it's more how the instructor is.

This particular participant was another one who told her story on a very emotional level. She showed her emotion through her animated hand movements. For some questions, she hesitated before responding, because she wanted to be sure she expressed herself clearly to make her point. She wanted to be sure her views were told, since she had to take this course three times. The second retake was due to a technical problem when transferring, but the third was because the instructor the second time just did not seem to care about her.

This frustration with having to take the course more than once was also emphasized in a statement by Participant 7.

> And from talking to other people, I had a sister that went to (another school) and she had to take accounting three times in order to pass it; my roommate had to take it twice. So I don't know what the deal is.

Although, she does not specifically state that each time taken there were different instructors, it is apparent something happened from class to class to aid the success. Ultimately, passing the course may have been due merely to repetition.

The participants' comfort level with the instructor personally was not significant to all of the participants. Many of the participants did not even mention whether they liked the instructor but dealt more with the methods the instructor used to convey the information. There was not necessarily agreement that any one particular method was best. The participants were divided on what worked and what did not. Participant 1 found a conflict of like versus dislike in the method used by his instructor.

> He was interesting, and he kept it going. You saw the numbers work; he laid them out on the board really well; you can see how all related to each other. And he was very thorough. But then again that's part of the things I didn't like. He was a little too thorough. He would overemphasize points again and again.

When it came to the project, this participant really appreciated how the instructor connected Amazon's financial numbers with the information being taught in class.

> The thing I thought was the best is that he would take Amazon's numbers and put on the board in the same format that he'd been lecturing about with the example cases, and then show us how it would work.

Participant 2 also had a conflict with his instructor's methods. He felt she covered it thoroughly, but that sort of coverage did not agree with what he believed to be his learning style.

> What I did like is that she went through it step by step. It was very thorough. But at the same time that was the part I disliked because I like to learn at a faster pace. I don't like to cover every little tiny detail of every single thing. I felt the pace of her class were a little too slow.

Both of these students enjoyed the analytical part of accounting more that the routine detailed activities. Evidently, the thoroughness assisted them in performing well, since both received high passing grades, but the class could have moved faster in their opinions. Neither mentioned being overwhelmed by the amount of material being covered.

Conversely, a number of participants felt completely frustrated and overwhelmed by the amount of material and work required for the course. Participant 4 was one who felt the instructor did not add anything helpful in the learning process.

> Maybe it's just the fact he brushed over things. Another thing is possibly the class was – probably should have been smaller. He would get a lot of questions. Too many questions, too many people to really give the instructor the opportunity to really cover things.

She was also concerned that the instructor was part-time, because in her second semester course she had a professor, whom she considered to be a "professional instructor." This shows an inconsistency within herself as to what caused her frustration. In addition, this was a participant with prior experience and the intention of majoring in accounting. She could not pinpoint any particular instructional method missing.

Participant 7 who had prior experience and a strong belief that computers should be used in the classroom was extremely adamant about instruction. She found very little to say about the course that was even close to being positive.

> Probably the best thing that he did was slides. And then each one of those slides, he did a paper for us so we could follow along. As far as what made it bad, he didn't teach us anything different than what's in the book. We could have learned just as much reading, and the book made no sense, so basically he wasn't making any sense. It was just really hard to follow and understand. He didn't use any real life examples.

The textbook being used in this class was not arranged in traditional format. It was introduced when the school decided to try a non-traditional approach to teaching. The textbook was developed on a more conceptual overview format. Since this participant had been performing more traditional accounting functions and had learned in that manner previously during high school, this approach only further confused her.

The frustration about learning in order to understand the accounting material continues with Participant 10's description of the class instruction.

> It seemed more like he was in such a hurry to get through all of the stuff they were trying to teach us, that he put everything on the board and if you didn't get it, you know, sorry, try to figure it out later. I wasn't comfortable in my first class. I felt like I was way behind all of the time.

Now this participant took it again and felt that at least the instructor slowed down the pace a little, which seemed to help. She had also worked at one time as a bookkeeper, which increased her frustration about not understanding the material. She felt everything was being taught different from the manner in which it is performed in the work world. In her mind she had to relearn how to do something she was already able to do.

This final Participant, number 14, was much older than the average age of a college student and had the responsibilities of a family. Part of her difficulties was juggling school with her personal life. She felt her time was precious and became extremely agitated when someone caused her to waste any of it. This became apparent when she described what frustrated her about instruction.

> They spend too much time on things that aren't going to be on the test or aren't going to be things that you can use later on. And so it's like lost time to me. It's time that's not possible or – you know, it's just lost.

She was unwavering in her opinion that what was on the test did not match what the instructor covered. She could not identify any specific instructional methods that she felt helped her learn the material. This participant was completely at a loss to explain what she needed to make the experience better.

For some of the participants, the instructional methods helped them wade through material to leave the course with a better feeling. They were actually looking forward to the next semester. Unfortunately, the good feeling did not last, because they found the second semester to be more difficult and uncomfortable. Participant 6 planned on majoring in accounting. In addition, she had taken accounting in high school, so felt she had some understanding of the subject before taking the first accounting course at college. Her comments about instruction were:

> She went over each chapter which is really helpful in class. I mean we went through it thoroughly step by step. It was a very enjoyable class so I (had) very, very positive, high positive feelings. I felt very strong going into accounting II.

However, her prior experience might have influenced her view of the coverage in class, since she already knew the basics. Plus she did enjoy the subject. Nevertheless, the transition to the second semester was difficult for her. This showed that differences do exist between the two courses. She went on to say: "even though I felt positive (going into the second semester), when I came out, I (had) more of a negative feeling." The question was what could have been done to make it easier for her and the other students, so they are successful in accounting and may even consider it as a viable career option.

Summary of Theme 4

Undoubtedly, the instructor played important part in the participants' feelings about the first accounting course. For some the personal interaction with instructors and the concern exhibited by the instructors for their learning was extremely important. Some of the participants liked having the material covered in detail, so they could follow the process in a more sequential manner. On the other hand, other participants wanted logical coverage, but not repetitive detailed emphasis. Finally, for some of the participants there was insufficient coverage to put all of the pieces together for a thorough understanding. With such diversity in the classroom, obviously there was a difficulty in reaching all of the participants. The participants' expectations for learning were different. This was especially evident when the participants expressed their disappointment that their final grades were dependent solely on the examination process.

Theme 5 – Importance of Practice to Success in the First Accounting Course

There were many comments about the importance of practicing the accounting material through homework. Every accounting instructor has tried to convince students of the significance of practice. Same as a math course, working problems has helped the students understand the procedures and become comfortable with the concepts. Accounting cannot be learned by just watching someone else. So much of the learning process for accounting involved performing the functions. Interestingly, some of the participants commented that they wanted to be forced to the practice. They insisted the instructors should give graded homework to make the students do the work. Some of the participants were aware of the importance of practice, but were not committed enough to do it on their own.

The most exciting comments on practice came from Participant 12. When asked how to convince other students to see the importance of practice, he gave an interesting example to consider.

> I mean it (practice) can be applied to anything. I mean if someone likes sports or, you know, they practice. Or if they like a musical instrument, they practice to get good. It's no different in accounting or algebra or physics or anything else.

He viewed practice as a means to an end, which means success in accounting. He was also connecting accounting to other subjects found difficult by some students. All of the subjects mentioned involve math at some level. His emphasis was on more practice to overcome fear and feel comfortable with the material.

> Of course, I think like in a math class, I do every problem that's available just to keep learning the same skill. But they only did a few and then you have five or six entries on the test, and that was as far as you get. But because there's so much difficulty learning the double-entry system in accounting, I think you should do more of it.

His point was very good. The question was how to make other students who do not have as strong a belief in practice see how much better the experience would be with practice.

In conjunction with practice, some of the participants felt graded homework were important to give them practice and to help their grades. Participant 6 stated:

> So I felt that all our grade was based on was, you know, three exams. I thought it would have been more appropriate to at least have some homework added into that. That way it would have encourage people to do it. Because I know personally myself I didn't really do the homework because we weren't being graded on it.

This participant had taken accounting in high school and enjoyed the subject. The lack of homework did not necessarily interfere with her ability to learn, because she considered the class to be a review of many things she had already learned. However, it was her belief that more practice with graded homework would have improved her grade. Evidently, she needed someone directing her study habits unlike Participant 12 who was personally disciplined enough to guide himself.

Participant 13 agreed almost verbatim with Participant 6 about the importance of graded homework.

> Well, I think a lot of it he had homework on the syllabus, he actually collected them and had them count for points. Which made me do them. I'm not too keen on homework, but it made me do them.

Participant 13 was very impressed and happy with this instructor. He had even encouraged her to consider switching from CIS to accounting as a major, but her experiences in the second semester discouraged her. Since the instructor in the second semester course based the final grade solely on three examinations, she was dissatisfied without her performance. Because the examination process was so stressful for her, she felt there should have been more graded homework for practice. She sincerely believed the practice made the examination less stressful. She came to the examination feeling more confident about the material. Participants 12 and 13 needed someone to guide them in the studying process. Obviously, they could not see how to channel their energies into practice without someone telling them what to do.

Not all of the participants found graded homework to be necessary. Participant 15 felt the homework were important but knew that there were times she could not finish everything. Her concern involved how missing homework could actually hurt her grade.

> And they didn't pay much attention to homework. It was your option if you wanted it graded which helps if they give you bonus points. But if you knew you couldn't make it all the time, it wasn't going to hurt you.

The final grade has always been the uppermost important issue for students. Even if they were very aware of the importance of practice, their personal situations made finding time to fulfill all course requirements difficult. Evidently, the opportunity to practice was important as long as it does not adversely impact their grade. The participants wanted the leeway to have some influence on the determination of their grade. The examination process alone made them feel like they did not have any control over their own fate. Participant 18 emphasized these points in his comments.

> And it's really hard, I think as far as, you know, taking a class when all you do is test, nothing but test, and you have nothing outside of that to kind of get a better grasp of what's going on. Not actually a test taker and need extra things to kind of level out the grade or kind of show what they do know and can do.

Even though, they were aware that examinations are an inevitable portion of education, they just wanted a way to ease the stress. Practice without strings seemed to be the answer they considered necessary to improve their chances for success. They wanted the opportunity to show their knowledge without the pressure of just examinations.

From another perspective, the way homework assignations are treated by the instructor also had significance. Participant 10 was very adamant about how the instructor should have handled the class format.

> I felt like if she had done more of an instructional period like we'd had one class where we would review what the chapter was over and then spent the next class as more like a group activity – I think that would have been better. Because then she would have been able to go through and see how we were doing really rather than here's the answers to the homework that probably nobody did anyway. Because they were so lost.

She did not want the instructor to wait until the examination to find out whether they were actually learning. The homework needed to be a major portion of the learning process. This was an opportunity to practice and allow for feedback, so the participant was able to see how she was doing. Clearly, there was not sufficient feedback for this participant.

> Every time I listened to her during class and I'd take notes, but by the time I got to my homework, I couldn't apply what I had learned in class. So when she did go over the homework, it became more like I was copying it down so that I would have something to turn in. I never really got the concepts.

Again it was apparent some of these participants needed direction in how to study and utilize the appropriate materials to learn accounting. Plus, the homework needed to be important to both the instructor and the participants. If the instructor just collected them as routine, the participants did not take them seriously. It appeared to be just one more thing they had to do to finish the course.

Participant 9 was also frustrated about how homework were not appropriately used to assist the learning process.

> One of the things that I really didn't like about the way he laid it out is he had us turn our homework in at the beginning of the class before he lectured on that subject and before he went over it. So a lot of time I found myself just guessing on the homework because I had no idea what I was doing.

For this participant the idea of practice was totally lost, because she had no idea of how to use homework to understand the material being covered. Once more, the participant was unable to conceptualize a study process without specific direction from the instructor.

Finally, Participant 19 was somewhat similar in nature to Participant 12. He was able to do the homework prior to coverage in class. In fact, he acted as though the homework were just a routine part of the studying process. Obviously, he had his routine for class preparation. In addition, this was one of the participants who found the material relatively easy and was comfortable with the course. His comments were:

> He would go over the chapter real quickly the first part of the class. He would tell us what we were reading about. And then for the rest of the class, he

> would go over the homework problems. And I liked that because I would pick up on some things that he would do on a problem that I didn't see the first time. And I could just fine-tune my thinking with what he went over.

This participant never mentioned whether the homework was graded, but that did not seem to be a necessary ingredient for him to do it. Unmistakably, he realized the importance of practice and just did the homework as part of his routine.

None of the participants disagreed with the value of practicing problems and concepts in the first accounting course. They were aware that homework was meant to help. Unfortunately, some just did not know how to use it and needed more direction to integrate it into their study habits.

Summary of Theme 5

The participants acknowledged the significance of practice through homework. However, some of the participants felt that homework should be part of the final grade determination. For them it was a building process, where the homework assisted them being better prepared for the examination process. Therefore, the homework contributed to their final grade. By knowing that there was another means to show their understanding beyond the stressful examination process, the determination of grade was fair. In addition, graded homework acted a catalyst to force them to do the practice. The other participants logically realized that practice was a crucial part of the learning process. Understanding by performing the accounting functions gave these participants the background necessary to be successful on the examination. Obviously, some of the participants needed guidance in how to prepare for the examination through practice, while the other participants had the personal discipline to proceed independently.

Conclusion

All of these participants had something to contribute to a better understanding of their experiences in the first accounting course. Interestingly, the instructor played an important part in how they viewed their experiences. All seemed to accept that the material was hard, but for some it seemed incomprehensible. When they heard horror stories from other students prior to taking the course, there was deep frustration and fear before they even entered the classroom.

> And most of the students will tell you, I took that class three times, I took that class four times. And so you get a really bad image of the course as a whole. And you take it for the first three weeks, and you see all the stuff they throw at you, it's like I'm going to be here at least two more times. You get really discouraged. Participant 15

Some admitted that they knew it was very likely that they would have to take the course more than once. However, they did not really feel it should be necessary.

The dilemma facing instructors in the first accounting course became obvious from these conversations with the participants. Each participant brought a different background and beliefs to the classroom. For an instructor this meant being able to reach a group of diverse individuals, each expecting to learn in a different way. All of the participants understood the importance of accounting to business, so they were learning. But it just seemed that the frustration was so overwhelming, they could not separate the emotional from the practical aspect of learning. When they arrived in the classroom with preconceived ideas about the difficulty of the material, it had to be more difficult to persuade them to enjoy the learning of new material. Some of the participants were already convinced they would not be successful even before the instructor had started to teach.

Lastly, some of the participants needed so much more than is commonly given in the traditional accounting classroom. Those without finely tuned study skills did not know how to use what the instructor was providing. Perhaps something was missing in the instruction, but this cannot be possible in every classroom. Being unable to apply the information seemed to be the most common complaint. Plainly, the participants needed to have more connection to what they already knew or at least some direction in how to make that connection. Some of the participants with more disciplined habits and some prior experience seemed to fair well in their opinion of the course.

From this time spent with the participants, certain overall feelings materialized. The participants with more positive outlooks were excited about seeing how companies actually work financially. They were interested in how financial information could be used to assist them in making personal financial decisions. Some just liked the accounting process and enjoyed manipulating numbers. On the other hand, the negative statements were more tied into the difficulty of the material and the amount of work involved. Again, there was considerable emphasis on the instructor and methods used to teach the material. With the diversity of the students, no one particular method was appropriate for all participants. Applying the material was also an important issue. They wanted to see how it was useful to them personally. Since learning accounting was such a time-consuming process, they wanted to be able to use it. And some may not have had the skills to make the necessary connections. Finally, they were overwhelmed by the speed at which the material was covered and the amount they had to learn in one semester.

Undoubtedly, the way the first accounting course has been handled was not working for everyone. These participants were willing to offer assistance for change, so students in the future may have better experiences. Most importantly, these participants were not just students with failing grades who wanted to complain. All of the participants but one had a final grade of "C" or better. Hopefully, the sharing of their experiences was enough of a catalyst to move the first accounting course into a better direction for future accounting students, regardless of their reason for the taking the course.

CHAPTER FIVE

DISCUSSION

Background

This study began with the understanding that there were difficulties in interesting college students in the subject of accounting as a potential major area of study. In addition, it was recognized that there were difficulties pertaining to retention and performance in the first accounting course (AECC, 1990). Since the first accounting course has become the identified course to encourage more students to consider accounting as their major area of study and future career choice, it became evident the course's problems of retention needed to be investigated (AECC, 1992).

As a result the purpose of this study was to ask students about their experiences in the first accounting course. After a lengthy appeal for students to volunteer, 20 participants were interviewed. All of the participants had taken the first accounting course and completed it with a passing grade, although for one participant the passing grade was a "D." Students were willing to come forth and assist accounting educators in understanding their concerns about the first accounting course. From these interviews five themes materialized that can be related to literature concerning the need for change in accounting education and adult education.

Exploring the Findings

Background

Through the Accounting Education Change Commission's (AECC) statements, published from 1990 through 1995 (AAEC, 1996), researchers have developed concepts about how accounting education should be approached to meet the demands of business in the future. Since technology has taken over many of the routine functions of accounting, the learning in the accounting classroom needs to extend beyond the technical aspects.

Using the six factors identified by Kirkpatrick and Baker (1996), the participants responded to questions that were used to develop a better understanding of their experiences in relationship to what the accounting educators and professionals were trying to accomplish with instructional changes in the first accounting course. Those six factors indicated that "first semester accounting students should be:

1. taught to identify and solve unstructured problems in unfamiliar settings,
2. encouraged to exercise judgment based on comprehension of an unfocused set of facts,
3. introduced to the skills and aptitudes needed for successful careers,
4. taught to learn on their own,
5. encouraged to work cooperatively in groups, and
6. assisted in shaping their perception of the accounting profession." (p. 23)

Their six factors were based on the AECC's Position Statement Number Two (1992), which stated that the first accounting course should "facilitate subsequent learning even if the student takes no additional academic work in accounting." (p. 2) The students leaving the first accounting course need skills beyond technical knowledge in order to adequately meet the inevitable changes in the world of business. Thus, the commission has acknowledged that the first accounting course is the first step to shaping students to be better prepared for the future no matter which business avenue they choose, since accounting leaves its print on all aspects of business. These graduates from the business schools need to be better prepared to apply their knowledge to any situation, so knowing how to learn on their own and problem solve, using critical thinking skills, is crucial.

The profession has solicited the accounting educators to develop instructional methods that give the students the opportunity to learn not only the necessary accounting material, but also how to better use it in any situation. By using the voices of the participants in this study, there can be some determination as to what has worked for the students and what still is needed to make experiences in the first accounting course better for the students.

Factors 1 and 2 - Unstructured Problems in Unfamiliar Settings and Judgment Based on Unfocused Set of Facts

These two factors were meant to emphasize a more conceptual view of accounting, with emphasis on a theoretical application and user perspective of the accounting processes by using more decision-making and critical thinking skills. Even though there still needs to be the understanding of the underlying procedure to complete an accounting problem, the educational process needs to include training in using the learned knowledge in different situations. In addition, the changes to a more conceptual learning process were viewed as a method to attract more students into the profession (Sundem, 1999; Albrecht & Sack, 2000).

Traditionally, accounting courses have been conducted using predominantly the lecture format, with solving of textbook problems related to the material being taught. The students are encouraged to continuously practice the problem formats to assure their understanding at examination time. This instructional process was also considered acceptable to assure students who were planning on sitting for the Certified Public Accountant (CPA) examination would be prepared to pass the examination in a timely manner. With the AECC's desire to have new instructional methods used in the classroom, the commission encouraged the "decoupling of academic studies and professional accounting examination preparation." (AECC, 1996) This issue statement provided the incentive for accounting educators to reevaluate their instructional methods to better meet the profession's goal of graduates with more advanced analytical skills.

Since the current professors and instructors learned from others using the instructional process of lecture with repetitive problem-solving, the process has remained relatively consistent as the preferred method (Beegle & Coffee, 1991). As the AECC became more involved in changing accounting education, research was conducted to aid in a shift from mostly lecture to more interactive methods of instruction. All of this lead to accounting educators looking at ways to change the first accounting course. Some added cooperative learning and case study techniques to the curriculum. Both of these methods meant there could be more relating of real world business situations to the basic accounting information (Ainsworth, 1994; Adams, Lea, & Harston, 1999). The addition of more interactive learning did not mean lecture was eliminated, but lecture was used more as a tool to introduce new material relating to the activities to be pursued.

Interestingly, the shift in accounting education for the first accounting course was not acceptable to some of the participants. Participants with prior experience through high school classes or work, especially computerized entry, were more comfortable with routine functions. This was extremely evident when some of the participants related frustration with an annual report project, which had been added to the curriculum in the first accounting course to give students more of an overview of the final result of an accounting practice. They were asked to answer questions and analyze financial statements for a real corporation by using the corporation's annual report.

Some of the participants did not feel prepared to review such extensive information, because it was too comprehensive and they were oriented toward more routine functions. They had enjoyed the routine of recording transactions and following the pattern of the accounting cycle. When they were required to investigate the unknown aspects of a corporation's annual report, they were confused in trying to relate the recorded transactions to the actual reporting of information. Their comments encompassed "their inability to analytically apply what they understood about the procedure used to record the accounting transactions." Taking the accounting process to the next step was not comfortable for them, because they viewed "accounting as data entry," which they viewed as a "concrete activity."

Plus, there was dissatisfaction with the lack of input as to which corporation was reviewed. Being allowed to choose a corporation "closer to their personal interests would have made the experience more meaningful." Finally, there appeared to be a lack of guidance on how to proceed with the project and instructors did not seem prepared to add this project to their instructional process. The participants related instances where "the instructor told them the project had been added to the course, but they did not really consider it important to what they were trying to accomplish in the class." Evidently, some of the instructors had not been made to understand the reason for the project and were not provided with the guidance needed to include the project as part of the course's curriculum. The unhappiest participants wanted more direction, because they felt "being forced to figure out the answers on their own was basically unfair." They could not see how the background accounting material related to the annual report for decision-making purposes, because they indicated "hours were spent looking for an answer that could not be found."

Participants with prior experience performing the basic bookkeeping routines of recording transactions and preparing reports were not really comfortable with the "what-ifs" type problems included in the text material, which had been changed from a more traditional application only type text. They seemed unsure of the procedures necessary to apply the basics to the concepts. This was extremely clear when they emphasized that "they could understand how the calculations were being performed, but did not see how to take it to the next step by using it for decision making." Some of the participants were adamant that the accounting they knew was supposed to be repetitive number crunching and dictated procedure. This was the "accounting they enjoyed and wanted to continue to do." Either through work experience or other accounting classes, they had performed accounting functions doing only transaction recording procedures. In fact, there were some participants who "enjoyed the practice set assignment" used in another class they had taken. In fact there was at least two participants who wanted the practice set or some similar assignment added back to the course. They felt it would have added to their understanding of the entire process. While others participant found performing routine exercises for recording accounting functions to be "extremely boring and also discouraging,", since they did not think "there was anything to gain from it." This emphasized for some the comfort level they wanted in the accounting course, while others found it much too repetitive.

Although some of the participants with prior experience found the project difficult and unrelated to what they felt they should be learning, a number of the participants who were non-accounting majors found the project added to their interest in the course. One participant indicated that "the project had piqued his interest in investments, especially since he was taking a finance course at the same time." Obviously, he was able to relate the accounting information to decisions required in a finance course about the adequacy of a company for investment purposes. In addition, there were statements to the effect that "they were glad that the learning process was not totally made up of repetitive and routine activities." For them the project made the material more interesting, because it gave them "a larger view of how the material can really be used when they graduate." Their original image of accounting was the common view of "number crunching bean counters." The project did not necessarily change that impression, but it did make the course more enjoyable for them.

Factors 1 and 2 are further expanded in the second semester of accounting when students are introduced to managerial accounting. Managerial accounting covered internal reporting for management decisions, which was a continuation of the participants' introduction to accounting. Some of the participants wanted to include their experiences in the second semester, because "it highlighted frustrations with too much theory." If the participants felt there was too much repetitive routine in the first accounting course, they expressed "enjoyment" with the second semester. However, the participants, who enjoyed the routine procedures, stated that the second semester course was "worse." The second semester was not part of the original interview questions, but the participants were persistent in wanting to continue their views with the second semester.

In addition, one participant highlighted the distinction between the first accounting course and the accounting in the second semester. One participant stated she had "20 years of experience doing accounting and an accountant family member," but she could not see the significance of "emphasizing concepts over procedure" in the first accounting course. Too many conceptual questions on the examination seemed unfair to her. To add to the confusing nature of this participant was her statement that "concepts in the second semester were more relevant and connected to what she enjoyed." Evidently, the first accounting course was strictly for data entry, while the second semester was more connected to the need for skills to make decisions. There did not appear to be any relationship between the two semesters for her.

Clearly, some of the participants had established preferences for what constituted accounting education. By introducing something new, such as the annual report project, they suddenly could no longer relate to their earlier experiences. Participant comments included "frustration that they were being forced to learn a new way of doing accounting." Without a doubt, some of the participants were unable to reconcile their experiences with the changes in instruction. The instructional changes were not translating into the desired effect the AECC wanted. Part of this could have been due to the instructors' approaches to handling the change. Since they had covered and learned the accounting material in the traditional manner, they also had difficulty in transitioning to a more conceptual view in the first accounting course. Apparently, the weaknesses in transitioning did not really impact those participants who enjoyed the more conceptual views, especially with the use of the annual report project. Perhaps, their lack of prior experience created a clear slate for the new approach to be more beneficial.

The researcher has found even in her classes, the students need to be told why a certain assignment was relevant to the material being taught. Once they see the value in applying the concepts to the formalized procedure, they become more interested in learning conceptually. It is not easy to sway a concrete learner into looking at the material on more a conceptual basis. From the researcher's perspective, it cannot necessarily be accomplished for all students in one semester. This was also shown in a comment from a participant about relating accounting to computer information systems, which was his major area of study. He said "the need for accounting for him did not come clear until he saw it applied in some of his computer courses later in his studies."

Perhaps the change process needs more integration of the reason for change with the actual change. Based on the voices of these participants, just assuring the instructors show the students how the instructional methods will aid them in providing and receiving, respectively, a more beneficial education in the first accounting course may make the experiences in the first accounting course better. Improving the experiences for the students through a better understanding of the learning process and how it relates to them personally increases the possibility that the students would become more interested in accounting as a profession. If they are not struggling with the learning process and are given an opportunity to enjoy the accounting material, they may find a better way to relate to accounting to their future professional ambitions. Therefore the AECC's desire to increase the future accounting professionals' knowledge and ability to apply that knowledge could be realized.

Factor 3 – Skills and Aptitudes Needed for Successful Careers

The intent of this factor was to provide the accounting students with skills to know how to keep current with the changing economic environment (AECC, 1990). Introduction of instructional methods, such as case studies and cooperative learning, were meant to give students more real world experiences, so they could see how the material would be used in real world settings (Cottell, Jr. & Millis, 1993; Ainsworth, 1994; Adams, Lea, & Harston, 1999). The instructional method used and the new material introduced had to be organized in a manner to connect with the students' prior experiences (Anderson, Marchant, Robinson, & Schadewald, 1990). The layering of new material with prior experiences resulted in a foundation for understanding. The deeper comprehension allowed students to move beyond simple memorization (Thomas & Thomas, 1994). The integration of new material with experiences provided the skills necessary to succeed in any chosen career.

For the participants with no prior experience to aid them in understanding the accounting material, the frustration level seemed to be higher. They indicated that "they could not see how accounting related to their career interests." For some of the participants, there did not appear to be any interest or desire to learn accounting, because they made it clear "if the course had not been required they would not have taken it." Although, all of the participants, even the accounting majors, responded that their objectives for the first accounting course was to meet a requirement, the most miserable participants were adamant that they should not be forced to take accounting. These participants expressed the opinion that the first accounting course was "a waste of time for them, since they could not relate it to what they planned to do in the future."

Even more interesting, most of the participants acknowledged the importance of accounting to business. They stated that accounting was necessary for businesses to "keep track of their performance." However, the non-accounting majors insisted that they would "hire someone to handle the accounting functions." Therefore, there was really no need for them to know how accounting worked.

In contrast, several participants liked the idea of having information related to the real business world added to the class presentation. Instructors with stories related to their business activities appeared to appeal to some of the participants. In fact, a couple of the participants would have preferred more case studies be included. All of the participants voiced the opinion that if they had to be there, they should "be able to understand how it related to them personally for future use." They found the first accounting course to be one of the "most complex and time-consuming courses they had to take." In their opinion, a course with that much work "needed to give back more than just a grade," especially since some of the participants had to take the course more than once in order to obtain their preferred grade. They wanted to be "able to apply the material, but could not find enough personal experiences to make the necessary connections."

None of the participants indicated that they had asked the instructor how the first accounting course would relate to them personally. The participants anticipating a future in accounting just accepted "the first accounting course as the beginning to the educational process." In addition, no one referenced anything the instructors had done to connect accounting to different areas of business study. For some of the participants, who had enjoyed the annual project, they seemed to associate on their own the significance of financial analysis with making investment decisions. However, it was even clearer to the participant who was taking a finance course at the same time.

If there was an intent on the part of the instructors to include in the curriculum skills to assure career success, it did not appear specifically tied to assisting them in understanding how accounting benefited different business areas. The skill building appeared to be related only to critical thinking situations to come closer to meeting the demands of the first two factors. Perhaps, in the minds of the instructors being able to solve different and unknown business situations was the same as skills for business success. Since the instructors were not interviewed for this study, their intent was not investigated. In addition, based on the participants' descriptions of instructional presentation, other than the annual project and a more conceptual textbook, there was no evidence the instruction was much different than the traditional methods of learning by lecture and textbook problem-solving. Some participants said the "instructor assigned problems for them to do," but since they did not understand the material "the problems were impossible to do." In addition, a participant said "she understood the instructor's explanations, but still could not do the assignments when she was doing them outside of the classroom." Skill building for learning did not appear to be part of the curriculum in the classroom for these participants. Those participants comfortable with the assignments seemed to have their own personal discipline and talent for learning.

It appeared the "how and why" relating to the changes in presentation of the accounting material needed to be explained to the students. There must be a connection between the accounting material and its relevance to the participants (Knowles, 1998). Evidently, part of the change needed to include showing the participants how to use the new instructional methods to their advantage. They needed to see how these new methods could enhance their learning (Knowles, 1998). If their comfortable level with learning is more passive, then active learning methods are unfamiliar territory and harder to accept when used without any explanation of benefit. Ainsworth (1994) and Adams, Lea, and Harston (1999) introduced cooperative learning and case study techniques in their first accounting courses. However, they made it clear in their literature that students needed to be taken through the instructional processes as well as the accounting material.

Factor 4 – Taught How to Learn

The AECC (1992) wrote in the statement on the first accounting course that they wanted students to learn how to learn on their own. They encouraged the accounting educators to include more active instructional methods in the curriculum for the first accounting course. Thus, their intent to advance the educational process from passive learning to more interactive type learning encompassed the skill building included in the first three factors. They wanted students to think independently, so they could adjust to the rapidly changing business world. Their position included the need to establish a base for continued learning through out the lives of the students (AAA, 1986), which is specifically important for Certified Public Accountants (CPA). The licensing requirements for CPAs has included Continuing Professional Education, in order to assure the CPA can meet the current needs of their clients.

The adult learning theory contends that adult learners are life-long learners, even if it is not in a formal classroom setting (Cross, 1981). The motivations for learning may be different among the adult learners, but each are in the learning process to accomplish a personal goal. The accounting profession wants educators to tap into the desire to learn and build on it to develop accountants with strong skills to be involved in intentional learning. The definition of intentional learning is learning with self-directed purpose, with the learner choosing to learn and providing input into what is learned and how the learning is accomplished (Francis, Mulder, & Stark, 1995, p. glossary).

In order to facilitate learning to learn, the educator has keep in mind that learners: a) need to feel a need to learn, b) want the learning environment to be comfortable for meeting their needs, c) find the goals of the course be their goals, d) share responsibility for the learning process, e) believe that the learning process considers their experiences, and f) sense that there is progress toward their goals (Knowles, Holton, III, & Swanson, 1998, p. 93-94).

When looking at the six conditions, no wonder there was discontent in the first accounting course. The learning process within the classes did not appear to correspond with the participants, based on those six conditions. Since the participants were in a structured educational setting to complete a degree program, they were aware of the importance of learning to enhance their futures. However, for some of the participants "more direction was needed" to improve their ability to learn, which did not exactly equate to a comfortable learning environment. Learning skills were either not strong enough or not existent to form a comfort level with the first accounting course. Since this four-year college has an open-entry policy, the college entrants only needed a high school diploma or proof of completion for the GED. Their study skills and educational background could have been insufficient to meet the demands of a traditional college classroom. In addition, some of the participants simply could not find a way to enjoy the material. Since in their mind "accounting did not relate to them," they were unable to find importance in learning it. For these participants, their goals were not in agreement with the school's requirement for the first accounting course in the business programs.

Unfortunately, there may be faulty assumptions made when adults enter the classroom. Since they have been functioning in the world prior to entering the first accounting course, it is assumed that the adult learners already know how to learn. However, basic skills for ordinary life activities do not automatically translate into formalized skills for specific educational studies. Successful understanding of the material boosts the learners' morale and allows them to enjoy the process. Thus, it is imperative that the process of learning not be overlooked even in the accounting classroom. The professors and instructors in the first accounting course clearly consider education important, but sometimes they may overlook how their personal preferences do not necessarily correspond with the intent of the participants. The enthusiasm for the subject was not transmitted to the participants in a manner that involved their personal needs to learn. Therefore, a large number of the participants turned off to what was being taught. Possibly, the instructors were unable to relate to the actual experiences of the participants and failed to make adequate use of the participants' experiences.

Since the first accounting course is a requirement for all business majors, it is an ideal place to develop positive attitudes concerning accounting as a profession. However the participants majoring in areas other than accounting, made it abundantly clear that their experiences in the first accounting course "would not change their minds" about consider accounting as a viable career alternative.

On the other hand, there were non-accounting participants who found aspects of the material interesting on a personal level, especially for investment purposes. They figured there would be portions of the information that would benefit them later if they were to become involved in their own business. They understood that profitability analysis was important. Nevertheless, these participants made it clear that they would hire someone with the expertise to handle the accounting operations and assist in the decision-making process. Obviously, they believed the first accounting course was able to help them make some progress toward their personal goals, even if that was not to be in accounting field.

To the really frustrated participants, receiving an acceptable grade was what mattered the most to them. They seriously wanted to be able to take the basic information and apply it to different situations, but they felt they were not capable of doing this. When expectations for application was part of the learning process, they felt inadequate which only added to the mental block they formed against the material. This was obvious when the one participant insisted she studied the material she thought would be on the test, but when she received the test "it did not look anything like what she expected it to look like." She did not know how to organize the material in such a manner it could be used in any related situation. For many of the participants, they felt like they "had no involvement" in their own learning process. They could not commit to the learning process, because no one seemed to be "listening to what was troubling them about the learning process."

Traditional and non-traditional adult students are entering the first accounting course, with different experiences and preparatory skills. All are expected to learn the same material and are measured against each other based on the grading process. The instructors may or may not be prepared to assist the students beyond the accounting material being taught. Added to these individual dilemmas is the understanding that in order to complete a degree in an area of true interest, they have to pass at least one semester and perhaps two in accounting. Finally, they heard "horror stories from students who have already taken the course." Those stories did not increase their desire to be in the first accounting course. In fact, one participant emphasized that based on things she had heard "she was discouraged before she even took the course." Under these circumstances students cannot be expected to look at learning accounting as a significant part of the whole picture of learning to learn.

Factor 5 – Working Cooperatively in Groups

The accounting and business professions wanted employees with the ability to interact in a positive manner with others to accomplish company goals. From an educational perspective, this involved more group functions in the classroom. The use of group assignments was to supplement and enhance traditional learning, but not to replace it (Cottell, Jr. & Millis, 1993). In addition, cooperative learning techniques encouraged students to become more involved in the learning process, because they were not passively waiting for the instructor to tell them what they needed to know (Ainsworth, 1994). Finally, cooperative learning brings the students together to learn from each other and build a community to share experiences (Bradford & Peck, 1997). This gave them a support system for learning and provided the opportunity to learn beyond the basic material presented by the instructor and in the textbook.

Thus, Factor 5 was meant to continue to build on the first four factors, giving the students a better chance of being successful in the first accounting course. The participants said most of their contacts with other students in the classroom were "informal and outside of the classroom." Since this four-year college was on a commuter campus, with a large portion of its student body working full-time jobs, formal group development for outside activities was difficult. Interestingly, the participants who mentioned working in groups on the project, felt that the group members were just as puzzled about what was expected to be accomplished. There were participants who felt more formalized group work would "have helped them learn better." Only one participant indicated that there had been any group activities to solve problems. She liked the "process of sharing after being given directions" on what was to be accomplished.

Clearly, in order to judge the benefits of cooperatively learning there needs to be more added to the first accounting course at this four-year college. The experiences of these participants were insufficient to determine whether it improved learning or really had any impact on the course. In fact, most of the participants did not even mention group work, other than comparing answers prior to turning in the assignments when instructors collected them. If the answer was wrong, one participant said he still "did not know why or how to correct it." He waited "until the instructor did it in class to understand what he had done incorrectly."

In order to adequately evaluate this factor, another study is necessary. Especially since, the literature showed success with cooperative learning, such as Ainsworth's

(1994) change to more report interpretation instead of report preparation. Although the grade distribution did not really change, the attrition was not as high. Future studies to determine cooperative learning's impact on learning, performance, and subject material interest would aid the accounting educators in implementation to meet the AECC's recommendations.

Factor 6 – Shaping the Perception of Accounting

Again, the AECC (1992) included in the statement on the first accounting course an emphasis on the importance of the first accounting course to advance the positive and beneficial aspects of accounting. By showing that accounting involves much more than just routine procedures, there was a belief that more of the inquisitive students might consider accounting as a viable career option. Hopefully, change in the instructional approach to the course would increase the numbers graduating as accountants and provide for sufficient numbers to meet the profession's demand in the future. As outlined in the Bedford Report by the AAA (1986), the profession had seen a slow down in suitable candidates for the profession. This shortage was troublesome 15 years ago and still has the accounting profession concerned today. CPA Societies, such as the Colorado Society of CPAs in conjunction with local educators are currently searching for ways to entice high school graduates into considering the accounting programs.

Interestingly, the recent changes made to instruction at this four-year college did not alter the minds of the non-accounting participants of the study's 20 participants to switch to accounting, except two participants enjoyed the first accounting course enough to consider accounting as a minor to their other program. However, "after taking the second semester, they had no intention of continuing" to take any additional accounting courses.

In addition, the new instructional approach had a negative impact on at least two participants originally considering accounting as a major area of study. This new image of accounting did not coincide with their personal interest, which was a preference for routine recording. They accepted computers as the current and future for recording accounting transactions, but they could not accept that their view of accounting also had to change. Obviously, they could not see how the forces changing the accounting field meant that their education would also have to change. The need and reason for change was not coming across in the classroom.

Since the problem identified for the profession and the accounting educators is emphasized in this particular factor, the study's 20 participants re-enforced the concerns expressed in the research. The first accounting course does appear to have the ability to influence the decision involving the choice of a major. However, there does not appear to be a definitive answer, based on these 20 participants, whether one method of introduction to the material was superior to another. Even though some change had been introduced into the first accounting course at the study's four-year college, the participants' comments did not appear to be much different than statements made by contributors to the survey conducted by Taylor Research (2000). In general, a majority of this study's participants did not conclude that accounting was a topic of interest to them.

From the researcher's perspective as an accounting instructor, a change in the image of accounting has its benefit, but what would really help is finding a way to convince the students that their perceptions of the course as too difficult for them is invalid. So many of the students enter the course with preconceived views that they cannot succeed because the course has too much math and is very difficult. Their lack of confidence in their own abilities contributes greatly to their frustrations.

Summary of the Factors

All six factors are meant to shape a future accountant ready to handle any business situation that may come along. In addition, their commitment to learning comes with the ability to make discoveries on their own without any more than guidance from someone else. Based on the conversations with the 20 participants, there are still gaps in the instructional process to make these six factors happen. Additionally, the participants' voices made it abundantly clear that without more guidance in the learning expectations, any changes in instruction only increased their frustrations in the first accounting course. Obviously, accounting educators, including the researcher, need to take a step back and look at the individual trees within the forest before trying to reshape the entire forest.

Participants' Perspectives on Instruction

The literature on learning styles includes several theorists describing different theories of categories in which adult learners fit. Knowles, Holton, III, and Swanson (1998) used Kolb's (1984) learning style theory to build his theory of andragogy for adult learning. Since adults bring more experience to the learning process, they learn differently from children. Also, there is the consideration that younger adults have fewer experiences to bring to the learning process then older adults. This combination of different experiences can influence the makeup of the typical classroom. Knowles, Holton, III, and Swanson's (1998) emphasis for adult learning is on the interaction between the experiences and the content of the new material. Kolb (1984) was also referenced in the accounting educators' studies by Baker, Simon, and Bazeli (1986) and Francis, Mulder, and Stark (1995). Quite simply, on one side of the spectrum are learners more comfortable with learning, which is narrowly defined to meet specific applications, while on the end of the spectrum some learners want to be involved in the big picture. This translates into some students needing more detailed coverage of the material, with others willing to investigate and find out how the specifics fit into a much bigger picture. The recognition of different learning styles aids in formulating learning environments that are conducive to reaching more students in the classroom.

Knowles, Holton, III, and Swanson (1998) acknowledges that adult learners are self-reporters of their preferences for learning new material, which was very clear in the participants' responses about what worked for them. Some of the participants appreciated the instructors taking time to explain every detail and reemphasize the material in detailed examples. While others, felt they "had it and wanted the class to move quicker." Then there was the personal touch by the instructor. A number of participants were adamant that the "instructor's desire to have them succeed made the learning process better," even if they did not like accounting. Others did not even mention the instructors from a personal perspective. They just wanted to learn the material and move on to the next step in their educational process.

Some wanted to have different ways of learning the material added to the classroom setting. For the participants where participative group activities were involved, the group helped them understand the material better. The opportunity to share knowledge with another student made learning easier for the participants. However, there were a few participants who did not like group work, because it felt uncomfortable for them to relate with others. Even though the annual report project was not really popular, most of the participants felt that "if it had been handled differently" it could have had value. They liked the idea of using real world situations to connect with what they were learning. This was extremely evident when they talked about instructors relating their personal business experiences in the classroom. Plus some mentioned a desire to see more case studies added to the course material. All of the participants accepted the need for lecture, but they did not want it to dominate the instructional process. Most liked the idea of personal interaction and involvement with the learning process.

Most importantly, the idea of practice appealed to a number of the participants. However, some felt that they needed to be forced to do the practice. The forcing was linked to their grade. If there was a grade for doing the assignments, they were more willing to do it. Unfortunately, for some participants, they did not see the relationship between doing assignments and its impact on their grade. They just wanted to be rewarded with a specific grade for doing what should have benefited them anyway. Fortunately, this view was not prevalent with all of the participants. There were some participants who took the personal responsibility of doing the assignments and even doing more. They understood that the more they did the better the chance of the material staying with them. In addition, they admitted it became clearer each time they did a new problem or reworked an old one.

Many of the participants felt there should be some guidance prior to doing the assignments, so they would have some idea how to proceed. If they did not understand what they were doing, the assignments did not have any value. From an educational perspective, this does make sense. When more difficult concepts are explained, along with how to connect the different aspects, the understanding seems to be much clearer. Then continuous practice increases that understanding. One participant had the most mature and fascinating perspective about practice. When asked for his advice to assist an instructor in increasing the students' use of practice, he explained practice as something "everyone does routinely" when they are interested in learning something new. He emphasized "musicians and sports enthusiasts." Finally, there was one participant who felt that practice should have a direct relationship to what would appear on the examination process. She was a mother working full-time and felt her time was precious. When she had to do something that did not translate into improved performance for her grade, she considered this "unnecessary practice to be a loss of her precious time."

Adult learners even in the formalized classroom want to have input into how they learn. Some still prefer the passive method of instructor giving them the information, but most can be taught to see the significance of active involvement. For most students in the first accounting course, the final grade is the most significant issue, since they are just in the course to complete a requirement. Then again, there are students seriously interested in learning the material because somehow it will relate to what they personally plan on doing. Their reasons for being in the educational process can dictate their involvement in learning. Even those in the first accounting course to meet a requirement may still want to understand what they are learning.

Understanding the complexity of the different students in the first accounting course is a major point for the instructors. The instructional presentation has to be shaped to meet the needs of many different students. One approach will not reach all of the students no matter how small the size of the class. This is evidenced by the participants in this study, since their class sizes averaged between 25 to 45 students. Even though, most of the students in the first accounting course will not become accounting majors and professionals, it is still crucial that all of them be given the opportunity for success. Finally, there is no doubt the students must take responsibility for their own learning. Based on the participants' responses, most of them were willing to be actively involved in the process. Yet, some of them needed guidance on how to learn and more importantly on how to learn differently so what they learned could be applied to different situations.

Participants' Advice

At the end of the interviews, the participants were asked to provide advice on what could have happened to make their experiences better. In fact, a couple of the participants said they had "thought about what they wanted to tell the researcher prior to even coming to the interview." The following list itemizes some of the unique advice given to the researcher during the interviews:

1. Assist students to understand what is significant for their notes, so they do not have to write it all down and can have time to listen.
2. Establish two first accounting courses, one for accounting majors and another for non-accounting majors.
3. Narrow down the material, so it is structured for more concentration on what is on the examination.
4. Lecture followed by related activities.
5. Reduce amount of material to be covered by increasing the number of introductory courses.
6. Increase practice by including quizzes.

7. Base final grade on more than the examinations.
8. Bring the material to the student's level with more real world examples and a more interactive process.
9. Review for the examinations.
10. Provide access to someone with the ability to provide expert guidance.
11. Slow down the learning process, so student has an opportunity to really learn it.
12. Explain the opportunities available for accountants as part of the course material.
13. Projects should be worth the amount of time involved in completing.
14. Give students some credit for attempting correctly; reward them for what they know.
15. One of the online students wanted a quicker response to inquiries, more specific examples, and the information focused, so could know what to expect.

From these suggestions, the participants wanted to be actively involved in their own learning and they were clear on what was needed to make the experience work for them. Undoubtedly, their advice could be beneficial for others. Perhaps, some of the advice can be viewed as a way to begin a change process that is better suited to helping the students.

Limitations of the Study

The difficulty in obtaining volunteers limited the number of participants to express their personal views about the first the accounting course. This limited exposure means there could be views still unknown about the first accounting course. There was repetitiveness in the statements, but every once in a while one of the participants would say something new. This means there could still be things to learn.

For the four-year college used in this study, the average class size is 25 to 45 students. Thus, the number of participants almost matched an average class size, but there could still be experiences unexplored. Another consideration should be the voices of participants who dropped without completing the course. Their voices could have added a new layer of information important to making decisions about the first accounting course.

In addition, the opinions of these participants cannot be applied as fact to all students entering the first accounting course. The open-entry policies for this school do not match the more rigorous requirements for other 4-year schools. Universities have stricter admissions requirements, which could influence the composition of the student body in the first accounting course. Plus, the community colleges do not even have high school diplomas and GED requirements for enrollment. The student body at a community college is extremely diverse in backgrounds and preparatory skills. In addition, most four-year schools do not expect students to take the first accounting course until their junior year. For community colleges, the first accounting course can be in either of the two years and may be the only course the student plans on taking to meet job requirements.

The classes were taught by a combination of full-time and adjunct faculty. Nevertheless, the majority were handled by adjuncts who are professionals usually teaching one or two courses in the evening after work. They are there because they enjoy sharing the profession with others who are still building their knowledge base on the business world or trying to enhance their present position. In contrast, the participants in daytime classes were usually taught by a full-time faculty member, who are required to be better prepared to mesh the accounting material with instructional processes. The instructors for these participants brought different perspectives to the classroom, which could have a profound impact on the learning process. None of the faculty was asked about their involvement in the participants' learning process. Even more importantly, the researcher has no idea how familiar the instructors and professors are with the research by the AECC about accounting education and in particular the first accounting course.

Only two of the participants took the course online. The curriculum for online courses is different from in-class courses. The students are expected to be more self-directed and willing to work independently. Since both of the participants questioned the validity of the first accounting course being online, there needs to be more views obtained before anyone can access whether their problems came from the instructional method or the material. In fact, one of the two online participants reported she had 20 years prior accounting experience. It is difficult to make any adequate determination, especially when one had problems and supposedly knew about the material before starting.

In regard to prior experience in accounting, the definition was determined by the participants' perspective as to what constituted prior experience. Their familiarity with accounting could be very limited based on businesses' practices of departmentalizing positions within the accounting field. Thus, they could have been involved in a limited aspect of accounting, which greatly limits their overall understanding of accounting as a profession. Those with just accounting experience using computers may know how to use the software, but that does not necessarily mean they understand the meaning of the entry or even why the entry occurs in a certain manner.

Recommendations for Future Studies

This study only looks at the experiences of a limited number of participants, who successfully completed the first accounting course. Since the participants were self-selected through the process of volunteering, non-successful students were not included in this study. Therefore, there is a limited amount of light shed on the issues surrounding the problem identified in this study, which was fewer students choosing accounting as a profession. However, what the participants had to say was important to them and does provide insight on what could be done to assist others with feelings similar to those of the participants. In no way does this study validate or invalidate a particular instructional method. Definitely, further studies in the best way to improve experiences in the first accounting course are crucial. In improving those experiences, perhaps the goals of the AECC to change the image of accounting and ultimately increase the interest in accounting as profession can be accomplished. The researcher has the following recommendations for future studies:

1. Include the voices of the faculty in the research.

To truly understand the dynamics of the problems in the first accounting course, there needs to be a better awareness of the background of the individuals teaching the first accounting course. This could be accomplished with a separate study involving the full-time and adjunct faculty or combination study that includes them with the students. The study needs to ask the faculty whether they are familiar with the AECC research and the research on different learning styles. In addition, there must be a connection made with the instructional methods being used in the classrooms, in order to interpret the impact on the students' learning preferences. The feedback about what they think works in their classrooms would be valuable for accessing how to improve the first accounting course. Finally, they should be asked how they learn and determine whether their learning styles have any impact on how they present the material and more importantly their expectations from the students.

2. Increase the number of student voices.

The avenue for an expansion of more voices needs to be considered. Research has been conducted asking about the image of accounting and the students' preferences for a certain change in instructional method, but still the students' voices about their overall experiences in the first accounting course has not been entirely heard. The money from the professional world is spent on developing theories and determining a limited number are becoming accounting majors, but no one seems willing to ask the students what needs to be changed to make their experiences better. Obviously, for various reasons, the profession is not appealing to future students. Plus, the first accounting course has been identified as an ideal place to start changing minds, but if the experiences are so unpleasant how can anyone expect students to switch majors? This means their opinions about instructional methods and comfort levels need to be compiled and respected in order to make the appropriate changes. In order to limit some of the difficulties this researcher experienced with finding participants, the next study should consider using focus groups. Perhaps the ideas developed from the students' experiences can be increased by opening the discussion within the classroom and used to aid in improving change. In addition, the smaller number of participants resulted in the sample being not as representative of the population as some may have wanted. The idea of focus groups could really increase the potential for a larger sample.

3. Use voices of participants from different schools.

As new research is created to ask students about their experiences, there should be a comparison of students from different schools. Perhaps comparing two community colleges or a community college to a four-year school would be provide some insight as to whether the problems are unique to students or the school they attend. In addition, using more schools could expand the sample size for the future studies. Expanding the understanding of the students' experiences in the first accounting course touches on the AECC's desire to understand the students' image of accounting and ultimately improve this image in order to increase the number of students willing to consider accounting as a viable professional option.

4. Increase review of current research performed on new instructional methods.

In order to meet the recommendations of the AECC, accounting faculty at many of the post-secondary schools are making changes, small and large, to the way accounting is being taught in the first and second accounting courses. As these new approaches are being used in their classrooms, they are beginning to report on the successes and problems experienced in implementation. A compilation of all the issues derived from these studies could provide insight into what needs to be considered in future studies.

5. Research the results of increasing cooperative learning.

The AECC has emphasized the need for more cooperative learning in the classroom. Accounting educators have been implementing different approaches to include more active and cooperative learning in their classrooms. As a new approach is introduced into the classrooms, students should be asked to comment on how the approach influenced their view of accounting and impacted their ability to learn the material. A study considering these changes could go beyond the comments from the students to include quantitative evaluations to determine whether final grades have improved and whether retention in the first accounting course has increased.

6. Include the voices of non-successful students in the first accounting course.

Research needs to be expanded to include the experiences of the students who have not been able to successfully complete the first accounting course either on the first attempt or not at all. Even though they may go on to successfully complete the course in another semester, it is important for educators to understand the experiences that caused the failure in the first attempt. Perhaps mailing surveys, with some small incentive to respond, to a larger group identified as specifically unsuccessful at their first attempt in the first accounting course would provide more details for the change process. More importantly the students who decided not to continue as accounting majors, due to their inability to successfully complete the course, would provide the needed information to understand the potential students being lost to the profession. In attempting this study, it would be important to define how the students view successful completion as compared to the concept of a passing grade.

Conclusion

For the researcher, the time spent with these 20 participants was truly enjoyable. They were more than willing to help her understand their frustration with the first accounting course. Their experiences were personal to them, but does not mean educators, which includes the researcher, cannot learn things from these experiences to make the first accounting course more beneficial to everyone. Educators need to realize that most of the students truly want to be involved in their learning. They have very specific ideas about what works for them. However, most are willing to make adjustments to improve their education and enhance their opportunities upon graduation. Guidance from the educators makes any transition in learning easier. Learning is so much more than just the material relevant to the course.

Even though this study was limited to 20 successful participants who were willing to provide their personal perspective on the first accounting course, there were obvious links to the profession's concerns about future graduates for the accounting profession. There are no conclusive results in this study, but the participants' comments do lend some credibility to a need for change in the first accounting course. Specifically the user approach did not necessarily increase the interest in accounting to result in any of the non-accounting participants in this study to switch to accounting as a major area of professional study. However, for some of the participants, there was an improvement in their personal view of accounting as it related to their personal finances.

The overall view of accounting for these participants was consistent with the views of individuals surveyed in research conducted by other entities. An expansion of the research surrounding the problem identified in this study is imperative to assure that any changes taking place are contributing to the resolution of the problem of fewer graduates for the accounting profession. Since all but one of the participants in this study had successfully completed the first accounting course with a "C" or better, their comments cannot be categorically viewed as the solution to the problem. Nonetheless their expressed views on their experiences are a valid starting point for understanding what is involved in implementing change for the educational process in the first accounting course.

It is the strong belief of this researcher that education encompasses an interaction with students beyond conveyance of the material. The students need to take responsibility for their learning, which is not disputed in any of the literature on adult leaning reviewed by this researcher. However, the educator has to care enough to find a way to reach as many of the students as possible. That caring for many is enough to make them willing to work and complete the course. Understandably, this may not be feasible in all educational settings, but does not mean it should not be a consideration. In addition, not everyone is meant to be in accounting, but based on its value to business the students need to have a basic understanding to be successful. In the researcher's opinion education is meant to include the whole person, not just the person's momentary need for the material. Realistically not everyone can be successfully reached, but the reward when successful is well worth the effort.

Based on this study, more needs to be done to assist the faculty in making the changes, so they can actually accomplish the intended purpose. The researcher feels the recommendations from the AAA and AECC are valid. There is no doubt that the graduates should be able to apply critical thinking skills to solve problems that currently have not occurred. To be better prepared for the evolution of technological change in the future, the graduates do need to view themselves as life-long learners. They need to be able to adapt to different situations and work successfully with others to meet demand. In order to stay competitive and meet customer demand in the ever-changing economic environment, all of the professions want flexibility in their employees. The AAA and

AECC have identified the six factors considered important for the accounting profession. The accounting educators must continue the investigation into how to entice suitable graduates for the profession and better prepare the graduates for the needs of the profession.

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Appendix A

Letter to the Students

We understand you enrolled in the first accounting course (Accounting Principles I) during the Fall 1999 semester. You are invited to participate in an exploration of the students' experiences in the first accounting course. The purpose of this research study for a doctoral dissertation at Colorado State University is to better understand the experiences of the students in the first accounting course. In order to improve the experiences for the students, accounting educators need a better understanding of what happens to the students in the first accounting course.

Therefore, we are asking for your story about the first accounting course. We are contacting all students enrolled during the Fall 1999 semester. Your willingness to volunteer for this study will provide us with an opportunity to improve the students' experiences in the first accounting course and the overall success of this research study.

We ask that you return within the next two weeks the enclosed card in the stamped and addressed envelope. Please indicate on the card whether you would be willing to be interviewed. Those indicating their willingness to be interviewed will be contacted by phone to schedule a convenient time and location for the interview.

To maintain your confidentiality within the research study, you will be asked to designate a code name (pseudonym) to be used during the interview process. At no time will your actual identity be released to anyone. The interviews will be scheduled individually at the convenience of the interviewee and the interviewer. All interviews will be held on the Auraria campus and can be performed day or evening. The scheduled meeting time will be one hour, which includes an actual interview time of thirty (30) minutes. All of the interviews will be audio-taped and transcribed by an independent transcriber. Your consent to participate in this research study may be withdrawn at any time. Once the dissertation, this research study's end product, has been completed, the interviews will be destroyed. The dissertation will be available for review in the library on the campus of Colorado State University.

Consent to participate in this research will be obtained at the beginning of the interview. The interviewee will be presented with a consent form to sign. If the interviewee is under the age of 18, parental consent will be required. There are no known risks involved in this research study. The benefits of your participation will be in the contribution your story will make to a better understanding of the students' experiences in the first accounting course. Feel free to call Jane at (303) 404-5446 or Dr. Davies at (970) 491-5199 if you have any questions concerning this study. We appreciate your time and cooperation. We look forward to hearing from you to hear your story.

Sincerely,

Jane Froman   Timothy Davies, Ph.D.

Appendix B

Return Card Accompanying Letter

Indication of Interest to Participate in
The Phenomenological Study to Understand the
Experiences of Students in the First Accounting Course

☐ Yes, I would like to participate in an interview to tell my story about my experiences in the first accounting course. I understand the interview will be audio-taped and transcribed. I further understand that I may be contacted by Jane Froman at a time and location which I have indicated below, in order to schedule a meeting time for the interview.

☐ No, I am not under the age of 18.

☐ No, I do not wish to be involved in this study.

My name: ________________________________

My address: ________________________________

____

My phone #: ________________________________

The best time to reach me: ☐ Morning (8 – 12) ☐ Afternoon (1 – 5) ☐ Evening (6 – 9)

Appendix C

Postcard to Remind Students of Study

This reminder card is to jog your memory about my research study to understand your experiences in the first accounting course. **Your participation would be greatly appreciated.** If you are interested in providing your story, please return the interest card included with my original cover letter. If you have misplaced the card, feel free to give me a call at (303) 404-5446 or (303) 429-2365. I would truly enjoy hearing from you about your experiences.

Thank you for your time and consideration. Jane Froman

PS: If you returned the card and still received this reminder, please accept my apologies. Five of the returned cards did not have names, so I could not remove them from the list.

Appendix D

Interview Protocol
The Human Subjects Consent Form

Welcome and thank you for volunteering. My name is Jane Froman. The phone number at which I can be reached is on the consent form we will cover here shortly. Please remember you may withdraw from the study at anytime without prejudice. All data collected from this interview will be used in completion of my dissertation at Colorado State University. At no time will your name be given to anyone. Your name will also not be identified in the dissertation. Your identity will be held in strictest confidence.

A Phenomenological Study to Understand the Students' Experiences in the First Accounting Course - The purpose of this study is to understand your experiences in the first accounting course.

This interview is being audio-taped simply to assure all of your comments are recorded. If problems should develop with the equipment, I will take written notes.

Please select a code name, which may be used to identify certain comments used in the dissertation for the purpose of emphasis. Please do not select a nickname, which someone could connect with you. All interviewees' comments will be compiled to arrive at an overall view of the students' experiences in the first accounting course.

Interviewee Code Name:

All taped interviews will be transcribed by an independent agency. You will be provided with a copy of your transcribed interview in order to assure accuracy and to provide any needed clarification. Please read over this consent form and feel free to ask any questions for clarification. The copy is for you to take with you. The dissertation will be available for review in the library on the campus of Colorado State University.

Interview Location:
This interview will take one hour. We are starting at _______ and should end at _______.

Feel free to provide all thoughts and feelings you had during the class and outside of the classroom. In response to, "What was it like to be a student in the first accounting course?"

COLORADO STATE UNIVERSITY
INFORMED CONSENT TO PARTICIPATE IN A RESEARCH STUDY

TITLE OF PROJECT: Phenomenological Study to Understand the Experiences of the Students in the First Accounting Course

NAME OF PRINCIPAL INVESTIGATOR: Timothy Davies, Ph.D.

NAME OF CO-INVESTIGATOR: Jane Froman

CONTACT NAME AND PHONE NUMBER FOR QUESTIONS/PROBLEMS:
Timothy Davies, Ph.D. (970) 491-5199 or Jane Froman (303) 404-5446

SPONSOR OF PROJECT: Colorado Society of CPAs has provided a grant to cover the research costs.

PURPOSE OF THE RESEARCH: To listen to the students' stories about their experiences in the first accounting course in order to obtain a better understanding of how to improve the course for future students.

PROCEDURES/METHODS TO BE USED: You will be asked to respond to a question about your experiences in the first accounting course during a half hour (30 minutes) one-on-one interview to be arranged at the convenience of the interviewee and interviewer. The meeting time will be scheduled for one hour (60 minutes), so the consent form can be covered prior to the actual interview. The interview will be audio-taped. The interview tapes will be transcribed by an independent transcriber and will be destroyed, by erasure, once the dissertation has been completed. As an interviewee, you will be given the opportunity to review your transcribed interview before it is used in the dissertation.

At the beginning of the scheduled meeting time, you will be asked to provide a code name (pseudonym) to hide your actual identity. If necessary, only your pseudonym will be used in the dissertation.

The dissertation will be available for your review at the library on the Colorado State University campus.

RISKS INHERENT IN THE PROCEDURES: There are no known risks in the procedures. It is not possible to identify all the potential risks in research procedures, but the researchers have taken reasonable safeguards to minimize any known and potential, but unknown, risks.

BENEFITS: There are no known direct benefits to the participants, except perhaps the satisfaction in assisting in improving the experiences in the first accounting course for future students.

CONFIDENTIALITY: Your actual name will not appear in the data or in any report on the project, and you will not be identified by name. Once the dissertation has been completed, your interview tape will be destroyed. The transcribed interviews will be stored for one year. All names and addresses will be destroyed once the interviewee has been provided with a copy of the transcribed interview. You are assured of confidentiality to the extent legally possible.

LIABILITY: The Colorado Governmental Immunity Act determines and may limit Colorado State's legal responsibility if an injury happens because of this study. Claims against the University must be filed within 180 days of the injury.

Questions about the subjects' rights may be directed to Celia S. Walker at (970) 491-1563 at Colorado State University. In addition, if you have any questions or concerns about this research study, please contact Lyn Wickelgren, Ph.D., Chair, MSCD Human Subjects Review Committee, at wickelgl@mscd.edu or 303-556-3028 at Metropolitan State College.

Page 1 of 2 Subject Initials________Date_______

PARTICIPATION: Your participation in this research is voluntary. If you decide to participate in the study, you may withdraw your consent and stop participating at any time without prejudice.

Your signature acknowledges that you have read the information stated and willingly signed this consent form. Your signature also acknowledges that you have received, on the date signed, a copy of this document containing 2 pages.

____
Participant's Name (printed)

______________________________ ____________
Participant's Signature Date

______________________________ ____________
Witness to signature - Interviewer (Jane Froman) Date

PARENTAL SIGNATURE FOR MINOR

As parent or guardian you authorize ____________________ (print name) to become a participant for the described research. The nature and general purpose of the project have been satisfactorily explained to you by ______________ and you are satisfied that proper precautions will be observed.

____
Minor's date of birth

____
Parent/Guardian name (printed)

______________________________ ____________
Parent/Guardian signature Date

Appendix E

Participants' Statements

Relating to Their Experiences in the First Accounting Course

1. Exciting to see that this is how companies report
2. I liked the instructor…she had an emphasis on teaching and she really wanted to help us
3. I had had a previous accounting class about ten years ago, so it wasn't all totally new to me
4. It was nice being in a class, I think, with older students because they took it more seriously
5. I came out of there with a pretty good idea of basic accounting principles, how to read a financial statement which was important
6. I like dealing with numbers, manipulating them
7. I took a class in high school, really, really enjoyed it out of all my classes and decided to go into that field
8. I really enjoy accounting. I like working with numbers
9. I've always been good with math and stuff like that. And so it came kind of easy to me
10. Starting out with the class, I was kind of worried about it because it seemed like there was a lot of work and a lot of stuff you had to do.
11. But as he went through it, I mean it seemed like he went through it a lot pretty well. So you had a good understanding of what was going on.
12. I liked it a lot. And I think a lot of it had to do with the teacher, not necessarily the material.
13. I thought it was pretty simple. It seemed like everyone else thought it was hard, but I thought it was real easy
14. I have a management background, and accounting is what we did. I did enjoy the more in-depth look at things
15. Frustrating. Most of the stuff seemed to be irrelevant.
16. I felt I didn't need to know this
17. It was overwhelming
18. I think we covered far too much in such a short period of time
19. Class could easily have been broken out into two separate classes
20. Hardest class I've taken
21. Very frustrating, uncomfortable probably due to the instructor
22. Instructor wasn't very good at explaining anything
23. I do bookkeeping for a living, so the fact that I couldn't get through accounting I is kind of frustrating
24. We should have been using computers because that's what everyone uses now
25. I took this course in the summer so that made it harder
26. English is my second language…too many definitions and too much information at the same time
27. It was really hard to absorb everything all at one
28. I had a problem with it because it was a night class
29. For a management degree, for me it was a little bit more advanced
30. I didn't have any background in that whatsoever
31. If you're going to school and you're working and you have a family, it's hard to kind of put time for everything
32. Some of the things that they cover in class, they don't have on the test
33. Some of those that I had studied where I thought would be on the test were not on the test
34. There's no time for review. There's no time for anything
35. If we didn't have time or something, she'd say here's the general idea
36. Took over the summer online a lot of problems because of the material and I think the format of the class

Relating to Image of Accounting

1. Boring people that wanted to, just number crunching
2. Redundant and repetitive number crunching
3. Bookkeeping accounting which is quite dull
4. Anybody who likes working with numbers would enjoy it
5. My major was accounting until I took accounting I
6. Boring, sitting in an office 8:00 to 5:00 all by yourself
7. Prior experience made it more difficult because I had to completely learn a new way of doing things
8. There was a lot of memorizing laws and that type of thing
9. All it is, is numbers There's no such thing as people behind it or products behind it
10. Bean counters – number crunchers
11. Just a long drawn-out way of doing math
12. My image after, it didn't really change much
13. It was more than just basic bookkeeping skills, and it went in deeper...
14. There is a lot to know about accounting, and I think you have a lot of choices
15. And again I think it would be something that would be challenging
16. My interest probably grew after I took the class just covering investments and financial accounting
17. As far as public accounting, I think there's a lot of opportunity there.
18. There's a bunch of rules, and going by the rules or else you're in big trouble
19. I think it probably improved a little bit, just reviewing everything and understanding it all again and learning new things I didn't learn in high school
20. It still is one of the most important aspects of business
21. The technical side makes it very boring
22. Told by instructor and friends they do a lot of different things... still interact with people
23. Don't get a lot of interaction with a lot of other people, and you're just dealing with numbers all the time
24. I understand quite a bit more what you can do with accounting, how it helps out
25. It entails a lot more than I imagined
26. I learned a lot more than I thought I would. So it was more favorable after the class
27. I can't really apply it to what I'm doing
28. Taking Principles I damaged any image of accounting
29. I still think that it's just a long way of accounting for items—I can see that you have to do it this way to get—to track items correctly

Relating to their Understanding of Accounting's Connection to Business

1. Able to keep track
2. Can focus on what want to achieve
3. Standard for reporting
4. Too much analysis – miss the big picture
5. Need to be able to interpret financial statements
6. Investment connection, but second semester shows how management decisions made
7. Making management decisions, but more so in second semester
8. Showing business strengths and weaknesses
9. Someone has to do it, because most don't know what to do
10. Need to know whether making or loosing money
11. Learned pricing and how to make a profit
12. Scorekeeper
13. To run a business and be able to compete
14. Need to understand if making a profit – loosing money where is it being lost – where can change things
15. Business is based on it

Relating to Instructional Methods

1. He was interesting, and he kept it going
2. You saw the numbers work, he laid them out on the board really well, you can see how all related to each other
3. We did the Amazon.com story—followed them for a year so that was interesting to follow a real company with their numbers and seeing how they did their operation
4. Would take Amazon's numbers and put them on the board in the same format that we'd been lecturing about with the example cases
5. She went through it step by step. It was very thorough
6. I thought the lectures were good
7. I learned a lot from doing the homework
8. He showed us the old way with debits and credits, and then also he showed how they're starting to do it with the computer programs... And he showed us how those programs sort of worked on the board without getting hands-on with them
9. He did a real good job of just giving an overview of what we had to get through
10. She went over each chapter which is really helpful in class. I mean we went through it thoroughly step by step
11. We had to look at a company and look at their financial situation and kind of write a short summary about it. And that was helpful
12. Where I learned the most was the annual report
13. The best thing he did was slides. And then each one of those slides, he did a paper for us so we could follow along
14. If we had problems, she'd go back through and stuff like that which helps out
15. And you could tell she knew what she was talking about which helps
16. If you did have a problem, you could definitely go to her
17. So you could actually deal with a real company, which I kind of liked that
18. (Second project going through accounting cycle) I understood it a lot better than just looking at the financial statements
19. You go through what you're going to be expected to do to make certain calculations and do certain worksheets
20. It pulls it all together on the annual report
21. He had homework assignments on the syllabus, he actually collected them and had them count for points
22. And we had quizzes that helped also with making sure that I knew what I was doing before the test came
23. He made a lecture page that went over everything
24. He didn't go over every problem in class, just the ones we had problems on, which was fine
25. (Annual report project) it helps more to put it into a real life instance rather than just trying to do it from the book
26. The first one and the third one, both the teacher actually cared if you were learning
27. And nobody understood, they would go through and explain everything again. They didn't just try to whiz through it
28. They would do something to break up the course They would tell some jokes or ask somebody, hey, what's happening in the news Or one teacher related what was happening in the news to accounting
29. (Annual report project) And it kind of got you a little more involved and a little easier to understand
30. He would go over the chapter real quickly the first part of the class. He would tell us what we were reading about. And then for the rest of the class, he would go over the homework problems
31. He'd explain it in other ways than are described in the book

Relating to Instructional Methods - Continued

32. He took his time to make sure everybody knew what they were doing and kept everybody up in the class
33. Some group work first, and then he went over the material. That was helpful because as a group you go over it, and then the teacher will go over it more in detail
34. He would overemphasize points again and again
35. She went over it step by step, But at the same time that was the part I disliked because I like to learn at a faster pace
36. (Annual report) I didn't find that very interesting. I think part of it was we weren't allowed to pick any company we wanted
37. She didn't need to concentrate on every single little question out there
38. (Part-time instructor) there were some topics and issues he was kind of vague about because he didn't really know himself
39. He would get a lot of questions – too many questions, too many people
40. I wish I would have had more hands-on experience with like doing the income statements or balance sheets instead of the professor just going over it on the board and then testing us minimally on it
41. I really think that the homework was a big issue because I don't think a lot of people did it because we weren't graded on it
42. Maybe as far as myself I could have improved my test scores perhaps if I was, you know, motivated to do the homework
43. I felt that all our grade was based on was three exams
44. Didn't teach us anything different than what's in the book. We could have learned just as much reading, and the book made no sense, so basically he wasn't making any sense
45. He didn't use any real life examples
46. He had us turn our homework in at the beginning of the class before he lectured on that subject and before he went over it So a lot of time I found myself just guessing on the homework because I had no what I was doing
47. (Practice set) It got so overwhelming that we all just kind of oh, well, just put something down
48. Every time I listened to her during class and I'd take notes, but by the time I got to my homework, I couldn't apply what I had learned in class
49. You have to keep doing entries and stuff like that, you get more comfortable with it. And this course we did a few, but I'm not sure it was enough
50. You're just sort of trying to memorize everything in those three chapters, and you can't. It can't be done And then you get to the test, the things that you really thought was going to be there are not there
51. In the third one I took, there was an AR/AP project. And it was a joke. I mean the teacher admitted they didn't grade it because it wasn't worth anything but they said they had to by the school rules had to give it to you
52. And half the information you couldn't find And the part you could find, you were just basically to the point where you'd just BS your way through it because you knew they weren't grading it.
53. (Online) no objectives for the chapter important to know what to skip – emphasize the least
54. (Annual report) I mean you could spend hours trying to find an answer and still not find an answer There was no guidance with it We were left to ourselves
55. He expected us to know the material from reading the book, and a lot of us that were reading out of the book still needed help which was not available
56. Computers used in real world should be using computers for class