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ARTICULATION OF ACCOUNTING PRINCIPLES IN MONTANA'S
POST-SECONDARY, DEGREE GRANTING INSTITUTIONS

by

RICHARD ALLAN LANGE

A professional paper submitted in partial fulfillment
of the requirements for the degree

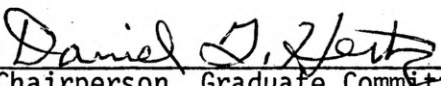
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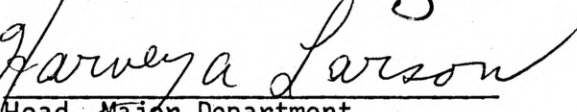
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Chapter 1

INTRODUCTION

During the past few years articulation has become a topic of discussion whenever educators meet. Each educator has his own ideas concerning this topic and expresses his ideas freely. However, little has been done concerning the articulation among the various institutions, and even less has been researched concerning specific areas within these institutions. Are the educators really omitting an important facet of the educational process by not being more attuned to the concerns of students who get caught up in the articulation game?

Articulation, regardless of whether it occurs between two schools or programs, statewide, or nationwide, involves problems, people, and procedures. Problems that need to be dealt with not only involve the student, but also curriculum, instruction, facilities, and resources (Knoell, 1964:216).

The problems, once identified, to a degree dictate who should be involved in the articulation process. Too often (as is the case in Montana), the major responsibility for articulation among colleges has been assigned to, or assumed by the registrars and admission officers. Indeed, these personnel are probably as well qualified to deal with problems involving articulation as anyone; however, their expertise is limited and therefore, others - faculty members,

counselors and students should be invited to contribute their suggestions as well.

"Matters of procedure or mechanics are perhaps the most complicated of all to deal with" (Knoell, 1965:78). The larger the number of individuals, institutions, or programs to be articulated, the more difficult the process becomes. Arrangements that are made should be entered into with care so that the needs of all involved are met and not just the needs of the most verbose.

STATEMENT OF PROBLEM

The purpose of this study was to survey the accounting departments of Montana's degree granting institutions to ascertain the articulation problems. Can a student transfer from one institution to another without fearing a loss of credits earned, without being required to repeat courses because of content differences, and with the assurance that his decision to transfer will not postpone his anticipated graduation date? Can high school students be relatively assured that the post-secondary school of his choice will provide approximately the same instruction in accounting as the other institutions? Is the content, instruction, and requirements relatively the same in Accounting Principles at the various institutions of higher education in Montana? Do the institutions offer separate classes in Accounting Principles to accounting students and

non-accounting students or is the instruction the same for all? Do the institutions offer any provision for advanced placement such as the College Level Examination Program (CLEP), challenge or waiver of courses.

Two ancillary parts of this study were to determine the professional preparation of the instructors of Accounting Principles based on the highest degree received and number of years of teaching experience and to determine the Accounting textbooks used by the various institutions.

In general this survey attempted to ascertain what differences were present in Accounting Principles, the reasons for these differences and what problems were presented because of these differences.

NEED OF THE STUDY

Accounting Principles are offered in each of the degree granting institutions in Montana; however, there are differences from institution to institution concerning materials covered, length of class, and credits granted for completion of the series. It was the purpose of this study to examine some of the aspects of these Accounting Principles classes to determine if articulation was possible between the institutions and if some degree of standardization of content was present or even desirable.

Before this study, the only way anyone could determine the differences among the Accounting Principles classes at the various institutions was by first hand experience. This writer believed that in order to provide our students with the counseling they need in this area, some method was necessary to identify specific institutions where the student can receive the accounting he wants.

Hopefully, this survey will prompt other researchers to examine the problems of articulation in other areas.

LIMITATIONS OF THE STUDY

This paper was limited to a survey of the two- and four-year degree granting institutions in Montana and did not consider the other institutions of higher education. Also, since there would be many facets which could be explored, the paper was limited to the Accounting Principles classes within these institutions.

DEFINITION OF TERMS

Degree granting institution - those post-secondary schools in Montana who offer traditional degrees including the AA, BA, MA, and PhD. More specifically, it includes the three community colleges, Dawson College, Miles Community College, and Flathead Valley Community College; the three private schools, Rocky Mountain College, the College of Great Falls, and Carroll College; and the

six units of the University System, Eastern Montana College, Western Montana College, Northern Montana College, Montana School of Mines and Technology, Montana State University, and the University of Montana.

Accounting Principles or Beginning Accounting - an introductory class in accounting offered at the post-secondary level which generally has no prerequisite and is needed before a student may advance to higher accounting.

SUMMARY

Surveys dealing with articulation in Montana's post-secondary schools were almost non-existent despite the fact that most educators are (or at least should be) cognizant of this important aspect of education. Articulation is a process, an attitude, which becomes increasingly important when we hear from our former students, "my credits did not transfer!"

This paper surveyed Montana's degree granting institutions in an attempt to make the accounting departments of the institutions aware of some of the problems our students may encounter (or have already encountered) as a result of our lack of articulation.

Chapter 2

REVIEW OF RELATED LITERATURE

Many studies have been conducted in the transfer process of students from community colleges to senior colleges and universities concerning the problems that are encountered and anticipated performance of the transfer student. Some research has also been undertaken concerning the problems encountered by high school students enrolling in two- or four-year colleges. But surprisingly little research has been conducted into the articulation process which involves the high school, the two- and the four-year colleges. Therefore, in order to tie the three phases of education together, this review of literature was divided into the following broad categories (which at time tend to overlap): identification of problem areas; articulation; the transfer process; and future implications.

IDENTIFICATION OF PROBLEM AREAS

Problem areas which need to be dealt with in order to clear the way towards articulation deal with the student's "choice of program, degree goals, and attendance pattern in pursuit of these goals; his academic and economic resources; and the characteristics and requirements of the colleges to which he might be admitted" (Knoell, 1964:217).

Articulation really is a student centered problem; however, the ones who address the problem are seldom students; in fact, the problem is seldom addressed. Students are faced with making choices of school to attend, courses to pursue, and assume that choices they make will not become irrevocable ones. But how are they expected to know that the classes they are now taking are not accepted at another school should they decide later to transfer?

One student centered problem that needs addressing has been researched by Staubus. He said that "...in order to answer this question (concerning what to teach), we must first identify the general purpose of our course" (Staubus, 1975:162). In other words, if we identify our students as degree-bound students perhaps we would provide different content than if our students were not anticipating a degree. This poses an interesting question as to separate classes for accounting and non-accounting students enrolled in Accounting Principles--should there be different content offered to these students?

In their research, Patten and Bachman demonstrated that in a survey of the member schools of the American Association of Collegiate Schools of Business, 37 percent of these schools offer a special course in accounting to non-accounting majors (Patten, 1972:164).

Patten and Bachman also found three other factors which were compared with Montana's post-secondary schools:

1. The requirement of six semester hours of elementary accounting, or its equivalent in quarter hours, is the prevalent practice.
2. The schools favor sophomore level for the student's first exposure to accounting instruction.
3. The class size average in Accounting Principles was between thirty and forty-nine students (Patten, 1972:164).

ARTICULATION

At one extreme of the large range of articulation practices Knoell and Medsker found:

A number of promising articulation practices developed by particular four-year institutions appear worthy of consideration by other institutions which are either beginning or trying to improve their articulation programs. The first area involves various attempts to improve communication among the colleges by means of informational brochures, course equivalency lists, guidance materials, and reports of studies of junior college transfer students. Both the University of Washington and Washington State University prepare detailed listings of parallel courses and programs for each junior college in the state and for each area of instruction as a supplement to the regular university bulletins. The objective of the publications is to aid junior college teachers, guidance workers, and others in counseling students who plan to transfer to either university, but not to standardize or to freeze the curriculum in either the two- or the four-year institutions. The published programs are viewed as guides rather than inflexible courses of study. A similar type of publication is prepared by the Los Angeles city school system for its several junior colleges in relation to the four-year institutions in southern

California to which the students may transfer. Not all administrators voice wholehearted approval of this type of communication, some fear that it may bring about an undesirable degree of rigidity in both types of colleges. However, many junior college personnel appear to favor the development of such listing of parallel courses and programs, at least until such time as appropriate guidelines for the transfer of credit and the satisfaction of various types of requirements can be established.

Another type of publication which has begun to make a more frequent appearance is the special admissions brochure for the recruitment and/or guidance of junior college transfer students. The University of Michigan, University of Texas, and University of Miami have all prepared special materials which are designed to inform both students and counselors in the junior colleges about what the universities are like and what special requirements and policies the students must be familiar with in making plans for transfer. Periodic newsletters prepared by a number of universities also serve a communications function; however, they are designed less with the transfer student in mind than the college administrator and his staff, who are not always in direct contact with the students and their counselors for whom the material should have the most value. Proceedings from subject-matter conferences also serve an important communications function for faculty and staff who do not participate in such conferences. The information exchanged and the agreements reached in such sessions should be communicated to all colleges whose students are likely to transfer to one or another of the institutions in the state.

A rather unusual articulation practice is the annual spring conference held by the student government associations of the Commonwealth and main campuses of the Pennsylvania State University, under the auspices of the Office of Student Affairs. Student leaders from the various two-year campuses meet with leaders from the main campus to discuss problems of mutual concern, plan special programs and conferences, confer with university staff, and exchange ideas. The conference serves the purpose of integrating and organizing the leadership of the branch campuses in such a way that students are able to start assuming leadership roles soon after transfer to the main campus, without the frustrating

period of adjustment which usually accompanies a move from a two-year to a university campus.

The University of Miami provides a remarkable example of a private institution which has responded to the transfer needs of both local public junior colleges and nationally known private two-year colleges. The university first expanded its articulation program in response to the establishment of Miami-Dade Junior College and Florida Atlantic University, both of which are located nearby. Recently a program of new scholarships for transfer students from junior colleges was established. Though a private institution, Miami is attempting to serve the fast-growing public junior college movement in Florida by working with the new junior college in its area and with others in the state interested in its program.

Finally, the "all college day open house" of Texas A&M University should be mentioned as an exciting articulation practice. High school days have been conducted by a very large number of colleges for many years. However, the transfer students tend to have been neglected in such programs, although many who were interviewed regarded the personal trip they made to the campus before transfer as the best preparation for the transition from the two- to the four-year colleges. Junior college students and their counselors have been invited to the Texas A&M campus in the spring each year to learn about the college and its various programs and to talk with advisers. They are offered housing in the college dormitories and are treated as guests of the college for the day. To keep the spring conference focused on the prospective transfer students, administrators are invited to a completely separate conference in the fall of each year (Knoell, 1965:82-84).

In a mimeographed statement adopted by the Administrative Committee of the Articulation Conference, the objective of the California Articulation Conference was reported

to coordinate publicly supported education so that California students will be afforded the quantity, quality, and variety of education commensurate with their abilities so that when desirable they can move readily from one segment to another. To achieve this end, the members of

committees meet to exchange points of view, to identify problems, and to develop and recommend to appropriate authorities . . . methods for improving articulation (California Articulation Conference, 1963).

In her doctoral dissertation, Wasson reported the following findings based on her survey of midwestern colleges and community colleges:

Both senior institution college of business deans and community college division of business chairmen agree that articulation in higher education for business is a problem, that articulation has improved over the five-year period 1968-73, that community and senior colleges have generally mutually agreed on which business courses should be transferable, that all levels of higher education in a state should not be under the policy direction and implementation of one agency, that state boards of higher education have encouraged articulation agreements between community and senior colleges, and that legislation is not necessary in order to have smooth transfer of students (Wasson, 1974:4955-A).

Despite all the evidence of exemplary attempts at articulation, Knoell and Medsker concluded:

Present articulation machinery in many states and in many institutions is inadequate to solve the problems which will be brought on by an increasing volume of transfer students. Problems of numbers will be complicated by an increased diversity in the programs offered by the various four-year colleges and by changing patterns of transfer to different types of institutions. Uniformity of program is impossible to achieve in either the junior colleges or the four-year institutions and is probably undesirable even if it could be achieved. Differences will probably continue to exist in the structure and content of general education programs, in course placements and prerequisites, and in methods of instruction and materials. Junior colleges should not be expected to offer an infinite number of transfer programs to parallel those of all four-year institutions to which their students might transfer.

Neither can the junior college assume that all their students will transfer to the major state university after which they have tended to model their programs. A multi-college approach at the state level is needed to achieve good articulation of the two- and four-year programs and to preserve the individual college's right to experiment and innovate as well as to protect the student's transfer credit (Knoell, 1965:101).

THE TRANSFER PROCESS

The past decade and a half in higher education was distinguished by a greatly accelerated effort to expand opportunity for education beyond the high school. In many states the junior or community colleges were seized upon as the most likely institution for achieving the twofold goal of expanding educational opportunity and conserving the state's economic and other resources. We have witnessed the establishment in many parts of the country of low-cost, open-door community colleges within the reach of nearly all high school graduates. But with this rapid growth came problems such as the following cited by Knoell and Medsker:

The general public (including the parents of high school students) still tends to undervalue the contribution of the junior college to higher education and to view it as a kind of refuge for the "cannots," academically, and the "have nots," financially. The public votes for the establishment of new junior colleges and pays taxes to support them, but fails to recognize them as an appropriate institution for a majority of the high school graduates who seek two or more years of college education. Counselors, teachers, and parents are all prone to use the junior college as a kind of threat when college-bound students are not achieving as well as they should in high school. The fact that a very large

percentage of state university graduates began their work in a two-year college is not sufficiently publicized nor is the record made by such students in competition with students who spent all four years in one institution. As a result, the junior college has been slow in coming into its own as a positive force in higher education.

The new freshman continues to be the preferred client of the four-year institutions, and of their student services programs, while the transfer student is usually left to make his own adjustment to the new institution (Knoell, 1965:87&97).

The door should be kept open to allow capable students to transfer and also receive credit for the work completed. Some policy should be established for the granting of credit for previous learning. Many educators favor some type of credit-by-examination, competency-based method.

Knoell and Medsker conclude quite simply,

. . . Some possible uses of test results at the time of transfer include placement in course sequences, demonstration of proficiency, qualification for honors programs, and validation of credit for courses for which transfer credit is not normally awarded (Knoell, 1965:93).

At the conclusion of a workshop in college placement in accounting, Pescow reported,

Almost every college and university in New York State now grants advanced placement credit in accounting to students who successfully complete the New York State College Proficiency Exam in Accounting. Moreover, there is reason to believe that advanced placement credit will be available on a nationwide basis in the near future (Pescow, 1969:627).

Still another advocate of this type of competency-based transfer of credit appeared when the Committee on Junior (community) College Curriculum in Accounting concluded:

The committee unanimously agreed that transfer of credit should be based on what a student has learned rather than the courses he may or may not have taken. In short, accept the student where he is, give him credit for what he has accomplished (this may mean achievement tests) and allow him to go forward instead of irrevocably closing the door to his advancement. Instead of measuring education in terms of hours, education should be measured in terms of level of competence (Royer, 1972:165).

In the findings of her doctoral dissertation among Georgia's public post-secondary educational institutions, Lord reported that with occupationally oriented programs:

Credit-by-examination for work taken in post-secondary area vocational-technical schools and in junior colleges with occupational programs was granted on a much wider basis than transfer credit. Credit earned by examination or conferred by transfer from an area vocational-technical school was most often applied very specifically to career, certificate, associate, or baccalaureate level academic programs (Lord, 1975:3296-A).

Each of the preceeding were concerned with the transfer process from the community college to the four-year institutions. Evans, however, related the transfer dilemma as he perceived it, between the secondary school and the community college:

We find students who have acquired an excellent secondary school background in a vocational field who desire further vocational education in a post-secondary school. Too frequently they are given no credit for this earlier instruction and are forced to repeat the courses which they completed successfully in the high school. The

best practical solution to this problem seems to be for the post-secondary school to administer proficiency examinations which would allow the student to establish credit in a post-secondary school regardless of the way in which he acquired the necessary knowledge and skill to pass the examination.

The community college expects the senior colleges to award credit automatically for courses completed in the community college, but they seem to be unwilling to consider a similar arrangement with the high school.

Ideally, the curriculum of the secondary and post-secondary schools should be arranged to complement each other. Then the student who made a decision prior to high school graduation to enter the higher levels of an occupational field could have a program which began in the high school, flowed without interruption into the community college, and, if he decided to go further, could lead naturally into a baccalaureate or even a graduate school program in that occupational field. Such an integrated system of occupational education assumes a career ladder extending from the bottom to the top of an occupational field. More importantly, it assumes that institutional personnel in all levels of education have respect for each other and are willing to work together for the good of the student (Evans, 1971:184).

FUTURE IMPLICATIONS

The problems of articulation would no doubt be less frustrating to students if the institutions would coordinate their activities to form a continuous ladder so that a student can progress from one step to another rather than being forced to back down and repeat courses in which he has already proven his competence. In order to assure this progress, the institutions are going to have to

communicate--not just the registrars and the admissions personnel, for too often they are not near enough to the various programs and curriculums to be authorities on what is needed, rather, individual departments within these institutions need to discuss the problems of mutual concern.

In her doctoral dissertation, Schafer advocated the establishment of a state agency for purposes of serving as a central articulation agency such as the ones found in every public university in Florida:

The most effective OAC (Officer for Articulation Counseling) held high administrative positions in the organizational charts, from college dean level equivalencies up. This emphasized the administrative clout felt necessary to establish a viable office which readily received cooperation from all aspects of the university and community colleges. The OAC represented their institutions at the state Community College Council meetings as well as at national and regional workshops and conferences. This office coordinates and is responsible for community college campus visitations, considered the most valuable institutional travel sponsored by the ACO (Articulation Counseling Offices). Each of the nine offices in Florida is responsible for publishing a community college counseling manual, to be distributed throughout the Florida post-secondary educational system. This manual describes the university programs offered and lists requirements and recommendations for transfer students interested in pursuing these baccalaureate programs.

The primary role and responsibility of the OAC is to serve as an inter-institutional liaison person between the university and the community colleges. They should serve as coordinators of articulation programs, inter-institutional liaison persons, arbitrators for the Articulation Agreement (Florida has

a statewide articulation agreement), and sponsor, conduct and participate in public relations and promotional activities for their university and the Florida system that relate to articulation. The future development of this office seems positive. As the movement of students increases and the enrollment patterns waiver and fall, more institutions are searching for means to recruit and retain students. Although hard-sell student recruitment is discouraged, counseling prospective transfer students and offering a central office for information dissemination and problem solving is a working solution aimed toward solving articulation problems besieging post-secondary education today (Schafer, 1974:654-A).

Another area in which more attention will have to be focused is the area of counseling. The lack of adequate counseling can be disastrous to students who enter an institution without fully understanding or being informed of the requirements of the institution.

Counseling was also pinpointed by Knoell and Medsker as being an area in which schools, as a whole, have not met the needs of the students:

Counseling about college attendance and career choice needs to be greatly improved at all levels--high school, junior college, and in the four-year institutions. Counselors must become aware of the interdependence of the various levels and segments of education and of the need for long-range planning by the students. They must be alert to the varying patterns of attendance which many students now pursue in college-two-plus-two programs, employment between high school and college or during college, off-campus and part-time study leading into regular degree programs, and work-study curricula. Both counselors and teachers tend to be familiar with the colleges in which they received their own training but to be woefully uninformed about the many other institutions which their students may attend, particularly the new community colleges. The kinds of information

which counselors, students, and their parents need to make intelligent choices and decisions about college are not yet clear but it is certain that the information presently available is vastly inadequate (Knoell, 1965:96).

SUMMARY

Articulation among the secondary schools, the two-, and the four-year colleges has been a problem for many years. This review of literature examined some research that has attempted to address the broad spectrum of articulation as it pertains to the transferability of accounting students.

The bureaucratic society in which we live tends to lead each institution to its own methods of self-preservation, and, in so doing, the institutions tend to be reluctant to accept learning on a lower level. Unfortunately, the student, who has had very little (if any) input in the articulation process, is the one who has been caught in the dilemma.

Some two- and four-year colleges have made innovative attempts to bridge the gaps between the educational levels and have focused on areas which they felt needed improvement. However, the attempts have not yet been wide-spread enough to solve the problems brought on by the increase in the number of students who proceed through the educational ladder from high school, to community college, and the four-year institutions.

Since the trend has been for individual institutions to establish curriculums and courses within these curriculums to fit the needs (as the institution perceives them) of their students, standardization probably will never occur. Therefore, in order to find a method of facilitating the individual institutional differences, many educators favor a method of competency or achievement testing to evaluate learning which has taken place at the lower levels of education.

If curricular autonomy of the high schools, two-, and four-year colleges is to be preserved, attention will have to be focused on the development of common policies and guidelines for transfer. Coordination of programs, communication between the levels of education, and counseling of the students all need improvement "for unless the parties involved undertake the solution of transfer problems in a context of interdependence and shared responsibility, obviously there will be no workable process" (Knoell, 1965:102).

Chapter 3

PROCEDURES

Because each degree granting institution in Montana desires some measure of autonomy, and since this quest for autonomy has resulted in differences among the institutions, articulation has been a problem. This study was an attempt to determine the extent of the differences as they pertained to the Accounting Principles classes within these institutions and to determine the extent to which the differences related to the accounting student.

The survey examined some of the institutional differences pertaining to credits granted, grade level of first exposure to accounting, uses of other "beginning" accounting classes, class sizes, and makeup of classes. The institutional differences dealing with provisions for advanced placement, credit equivalency, and the transfer of students was also examined. And finally, the institutional representatives were polled concerning standardizing some aspects that each institution deals with individually in Accounting Principles.

SOURCE OF DATA

The chairpersons of the accounting departments in the following institutions were surveyed for this study:

- A. The three community colleges in Montana
 - 1. Dawson College
 - 2. Flathead Valley Community College
 - 3. Miles Community College
- B. The three private colleges in Montana
 - 1. Carroll College
 - 2. Rocky Mountain College
 - 3. College of Great Falls
- C. The six units of the Montana University System
 - 1. Eastern Montana College
 - 2. Northern Montana College
 - 3. Western Montana College
 - 4. Montana School of Mines
 - 5. Montana State University
 - 6. University of Montana

Since the twelve schools listed are the only post-secondary schools in Montana accredited by the Northwest Association of Secondary and Higher Education, and non-accredited institutions have a somewhat different articulation problem, the survey was limited to the accredited institutions.

SURVEY INSTRUMENT

The survey instrument used for this study was a telephone interview with structured responses. A copy of the survey instrument is included in the appendix of this paper.

The survey instrument was designed to gather information from each of the twelve institutions pertaining to the Accounting Principles classes of the 1975-76 school year and to poll the chairpersons of the accounting departments in the institutions with regard to some articulation concerns. Each respondent was asked his opinion concerning some possible means of achieving articulation of the accounting principles.

Several educators who were on Montana State University's campus during the 1976 Summer Session were asked to complete the questionnaire and offer suggestions or comments concerning the reliability and validity of the questions. The comments led to some minor revisions and additions or deletions of questions.

ADMINISTRATION OF THE SURVEY INSTRUMENT

The chairpersons of the accounting departments of the twelve institutions were called during the latter part of July and early August, 1976. The representatives were informed of the study by means of a brief statement of the problem and requested to respond to the

questions. The telephone survey was selected as the means for gathering the information for two reasons: (1) With the small population to survey, it was desired to have a 100 percent response, and (2) The telephone allowed more latitude in the answers and also afforded the surveyor the opportunity to personally speak to the accounting department chairpersons.

ANALYSIS OF DATA

Since the nature of the questions allowed some latitude in answering, no standard measure or table was used for compiling the data. Rather, each question was considered individually and percentages of responses noted for each answer.

Some of the questions were correlated with other questions in order to determine whether the institutions were doing what they professed to do and also to determine if the needs of all students were being met.

SUMMARY

In an attempt to determine the extent of articulation among the twelve degree granting institutions in Montana pertaining to the Accounting Principles classes, this writer interviewed the department chairpersons of the twelve institutions. The chairpersons were asked to respond to questions regarding the organization and makeup of their

Accounting Principles classes, the methods of dealing with high school graduates and transfer students entering their Accounting Principles and some possible means of standardizing the Accounting Principles classes on a statewide basis.

The responses of the chairpersons were tabulated and are presented in Chapter 4.

Chapter 4

FINDINGS

This study was an attempt to determine the current articulation practices in Accounting Principles among the twelve degree granting institutions in Montana. The study concentrated on current practices in the institutions concerning the Accounting Principles classes, the methods of dealing with high school graduates who have completed one or two years of high school accounting, the methods of dealing with the transfer student who has started but not yet completed the Accounting Principles, and some possible means of bringing our institutions into agreement concerning these practices.

The telephone interview used in this study, in addition to providing a 100 percent response from the twelve degree granting institutions in Montana, provided latitude and feed-back to the writer. After a brief introduction of the problem and reason for the study, care was taken to insure that the questions were presented to each of the respondents in the same manner; however, each of the interviewees was requested to provide comments whenever he felt that a structured response would not provide the picture he wished to convey.

Each of the twelve individuals who were interviewed commented freely and many of their comments were incorporated into the findings. The following pages are the result of the findings of this study.

Table 1. What is the Title of Your Beginning Accounting Series?

Title	Number of Responses	Percent of Responses
Accounting Principles	1	8.33%
Introductory Accounting	3	25.00%
Principles of Accounting	8	66.67%
Total	12	100.00%

All the respondents reported the title of the beginning accounting to be one of the three choices, Accounting Principles, Introductory Accounting, or Principles of Accounting. Two of the schools, one from the Accounting Principles category and one from the Principles of Accounting category, included the Roman Numerals I, II, and III to designate the sequence of the beginning accounting classes.

Other titles commonly used for the beginning accounting classes, in addition to the three used in Montana's twelve schools, include Fundamentals of Accounting or Accounting Fundamentals and Elementary Accounting.

Table 2. How Many Quarters/Semesters Does the Beginning Accounting Series Take to Complete? (All answers were converted to a quarter equivalent basis)

Response	Number of Responses	Percent of Responses
Two Quarters	2	16.67%
Three Quarters	10	83.33%
Total	12	100.00%

Each of the institutions that use the semester system (the three private colleges and Montana Tech) reported two semesters were needed to complete the beginning accounting and were included with the institutions that reported three quarters were necessary to complete the series.

The institutions who use only two quarters to complete the beginning accounting series have both used three quarters for the series in the past. The chairperson of the accounting department of one of these institutions reported that he personally prefers the three quarters for the series.

Table 3. What is the Total Number of Credits (Quarter Credit or Equivalent) Granted for the Beginning Accounting Series?

Response	Number of Responses	Percent of Responses
Eight credits	1	8.33%
Nine credits	5	41.67%
Ten credits	1	8.33%
Twelve credits	4	33.33%
Fifteen credits	1	8.33%
Total	12	100.00%

Two interesting factors were presented with the number of credits granted for the beginning accounting series. First, the three community colleges all grant twelve quarter credits for the beginning accounting series and the four institutions on the semester system (the three private colleges and Montana Tech) all grant six semester credits (nine quarter credits equivalent) for the series.

Second, Patten and Bachman found in their survey of member schools of the American Association of Collegiate Schools of Business that six semester or nine quarter credits was the prevalent practice for the beginning accounting series (Patten, 1972:164).

Table 4. What Grade Level do you Recommend for the Student's First Exposure to Accounting?

Response	Number of Responses	Percent of Responses
Freshman	9	60.00%
Sophomore	6	40.00%
Total	15	100.00%

The number of responses (fifteen) exceeds the number of interviews because three of the institutions reported they recommend a student take accounting as a Freshman if he is an accounting major and as a Sophomore if he is not an accounting major. One institution official suggested grade levels should be eliminated for beginning accounting.

Unlike the responses of this study, Patten and Bachman found in their study that the member schools of the American Association of Collegiate Schools of Business favor the Sophomore level for the student's first exposure to accounting (Patten, 1972:164).

Table 5. Do Accounting and Non-accounting Students Take the Same Accounting Courses as Part of Their Curriculum?

Response	Number of Responses	Percent of Responses
Yes	11	91.67%
No	2	8.33%
Total	12	100.00%

A great majority of the schools indicated the accounting as well as the non-accounting students take the same classes as part of their curriculum; however, comments such as the following were added to some of the responses:

1. Non-accounting students take only the first two quarters of the three quarter sequence. (One quarter at other institutions.)
2. The question should be "business - non-business" since we do not offer an accounting degree.
3. All the students except the terminal vocational students take the same class.

Table 6. Would You Recommend Different Content or Instruction for Non-accounting Students in Beginning Accounting?

Response	Number of Responses	Percent of Responses
Yes	5	41.67%
No	7	58.33%
Total	12	100.00%

The majority of the schools indicated they would not recommend different content or instruction for the non-accounting students. One institution official stated that offering different content would work undue hardships not only on the institution but also would force the student to choose his path early and would not allow the student options should he change his mind later.

Of the five schools who indicated they would recommend different content or instruction for non-accounting students, only two institutions actually do offer different courses. Both of these institutions which offered alternate beginning accounting courses were community colleges.

Table 7. Do You Offer Any Alternate Introductory Accounting Classes?

Response	Number of Responses	Percent of Responses
Yes	4	33.33%
No	8	66.67%
Total	12	100.00%

Although only 33.33 percent of the twelve degree granting institutions in Montana offer an alternate accounting class or classes, this compares well to Patten and Bachman's findings in the member schools of the American Association of Collegiate Schools in Business where 37 percent of the schools offered a special course in accounting (Patten, 1972:164).

Of the schools who did offer alternate accounting classes, the following were given as class titles and personnel to whom offered:

1. Financial Accounting for all non-business students at one institution.
2. Vocational Accounting/Bookkeeping/Recordkeeping for certain vocational students at two institutions.
3. An Individualized Packet for students who wish to work on their own at one institution.

Table 8. What Textbook Did You Use for Your Beginning Accounting During the 1975-76 School Year?

Response	Number of Responses	Percent of Responses
Niswonger and Fess	6	46.15%
Finney and Miller	2	15.38%
Meigs and Mosich	1	7.69%
Pyle and White	1	7.69%
Thacker	1	7.69%
Johnson and Gentry	1	7.69%
Brock	1	7.69%
Total	13	100.00%

In one institution, the choice of textbooks was up to the individual instructors and as a result they use two different texts, thus accounting for the thirteen responses.

The most popular text, Accounting Principles, by Niswonger and Fess, is in its eleventh edition and has been used by several of the other institutions in Montana in the past. Most of the other six textbooks used by the degree granting institutions in Montana for beginning accounting are widely used and highly respected Accounting textbooks.

The professional preparation of the beginning accounting instructors in the twelve degree granting institutions in Montana is illustrated in Table 9. The extent to which the variations in preparation of the instructors effected the instruction or the quality of student preparation was not possible to discern with the limited nature of this study.

What was brought out in the study, however, was that exactly half of the forty-four beginning accounting instructors in Montana's twelve degree granting institutions had successfully completed all the requirements for and possessed the title of Certified Public Accountant (CPA). Of the eight individuals with doctoral degrees who taught beginning accounting during the 1975-76 school year, five had the title of CPA; of the twenty-six individuals with masters degrees, fourteen had the title of CPA; and of the four individuals with baccalaureate degrees, three had the title of CPA. The remaining six beginning accounting instructors were graduate teaching assistants.

Table 9. What was the Professional Preparation of Your Beginning Accounting Instructors During the 1975-76 School Year?

(Figures in parentheses indicate the number of individuals who also hold the title of CPA)

Institution	Doctoral		Master		Baccalaureate		Graduate Teaching Assistants		Total
	Degree		Degree		Degree				
University of Montana	4	(4)	4	(4)			6		14
Montana State University	1	(1)	6	(5)	1	(1)			8
Eastern Montana College			3	(1)	1	(1)			4
Northern Montana College	1		2						3
Western Montana College	1		1						2
Montana Tech			1	(1)					1
Carroll College	1		1	(1)					2
College of Great Falls			4	(1)					4
Rocky Mountain College			1	(1)					1
Dawson College			1		1				2
Flathead Valley Community College			1		1	(1)			2
Miles Community College			1						1
Totals	8	(5)	26	(14)	4	(3)	6		44

The enrollment of students in beginning accounting varied from institution to institution as illustrated in Table 10.

The first quarter or semester classes of beginning accounting were offered in seventy-two sections (total for the twelve institutions) to approximately 3,000 students for an average of just over forty students per class. The class sizes ranged from an average of fifty-five students per section to an average of twenty-five students per section.

The second quarter or semester classes of beginning accounting were offered in fifty-five sections to over 2,000 students for an average of over thirty-five students per class. The class sizes ranged from an average of sixty students per section to an average of twenty students per section.

The third quarter classes of beginning accounting (offered in only six of the institutions) were offered in fifteen sections to 450 students for an average of thirty students per section. The class sizes ranged from an average of forty-five students per section to an average of ten students per section.

The figures compare well to Patten and Bachman's findings that the classes in the member schools of the American Association of Collegiate Schools of Business averaged between thirty and forty-nine students (Patten, 1972:164).

Table 10. How Many Sections of Beginning Accounting Did You Offer During the 1975-76 School Year and what was the Average Enrollment per Section? (The first figure represents number of sections offered and the second indicates average enrollment)

Institution	First Quarter (semester)		Second Quarter (semester)		Third Quarter	
University of Montana	15	45	12	45	6	45
Montana State University	18	55	10	60	-	-
Eastern Montana College	12	45	8	40	-	-
Northern Montana College	3	30	3	25	2	30
Western Montana College	2	25	2	15	1	10
Montana Tech	3	40	2	40	-	-
Carroll College	4	30	3	30	-	-
College of Great Falls	3	35	3	25	-	-
Rocky Mountain College	2	30	2	25	-	-
Dawson College	5	25	4	20	2	15
Flathead Valley Community College	5	35	4	25	3	20
Miles Community College	1	30	1	25	1	15
Average Enrollment	40		35		30	

Table 11. What Percent of Your Beginning Accounting Students are Business Majors and what Percent are Accounting Majors?

Institution	Business Majors	Accounting Majors
University of Montana	100%	25%
Montana State University	30%	15%
Eastern Montana College	85%	unknown
Northern Montana College	70%	unknown
Western Montana College	75%	5%
Montana Tech	unknown	unknown
Carroll College	45%	25%
College of Great Falls	60%	40%
Rocky Mountain College	80%	20%
Dawson College	65%	10%
Flathead Valley Community College	80%	15%
Miles Community College	65%	20%

The percentages of beginning accounting students who were business majors ranged from 100 percent at the University of Montana where only business students take the beginning accounting (all other students who take accounting take Financial Accounting which was designed for the non-business student), to 30 percent at Montana

State University where no other accounting was offered at the introductory level. At Montana State University many different schools, such as Agriculture, Engineering, Nursing, and other disciplines, require their students to take accounting from the School of Business.

The percent of the beginning accounting students who were accounting majors ranged from 5 to 40 percent. The percentages, however, are difficult to calculate accurately since some of the institutions reported the students as business or accounting majors according to the preferences stated when the student first enrolled at the institution and other institutions reported the percentages at the completion of the beginning accounting series.

Table 12. Do You Find High School Accounting Gives a Student an Advantage in Beginning Accounting?

Response	Number of Responses	Percent of Responses
Yes	6	50.00%
No	6	50.00%
Total	12	100.00%

Although half of the institutions find accounting in the high school gives an advantage in beginning accounting at the

collegiate level, the amount of advantage varied from "maybe two weeks" to "a full quarter" with the other four positive responses falling somewhere in between. Despite the fact that six institutions find the high school accounting to be of "some" advantage, very seldom even in these institutions do high school graduates begin their collegiate accounting anywhere except at the beginning with those students who have no accounting background at all.

Some of the institutions stated that high school accounting provides a different thrust and covers different material which does not correlate with the collegiate accounting. Others stated that the method of instruction of high school accounting stresses the "how" too much and does not even explore the "why."

Table 13. Do You Use any Test to Measure Previous Accounting Knowledge for Incoming Freshmen?

Response	Number of Responses	Percent of Responses
Yes	0	0.00%
No	12	100.00%
Total	12	100.00%

Every one of the twelve institutions reported they did not use any test to determine previous accounting knowledge of the

incoming Freshmen. The overwhelming statement by the institutional officials was that except in rare (very rare) individual cases, all incoming Freshmen should begin the collegiate accounting at the beginning and not at some other point. Thus, testing for previous knowledge would serve no useful purpose.

Table 14. Do You Have any Provision for Advance Placement in Your Beginning Accounting?

Response	Number of Responses	Percent of Responses
Yes	7	58.33%
No	5	41.67%
Total	12	100.00%

A slight majority of the twelve institutions reported they had provisions for advance placement in their beginning accounting. Five of these institutions reported they offer a provision for the students to challenge one or more of the beginning accounting classes; however, one institution reported that the challenge was not recommended even though it was available.

Another institution reported advance placement was granted based on accounting experience in business and industry. Most of

the advance placement which was granted originated from informal counseling between the student and the institution officials.

The five institutions which do not grant advance placement stated they find the students do better in later classes in accounting when they start at the beginning.

Table 15. Do You Use the CLEP Test for Accounting?

Response	Number of Responses	Percent of Responses
Yes	6	50.00%
No	6	50.00%
Total	12	100.00%

Exactly half of the twelve institutions reported the CLEP test in accounting was available to both incoming Freshmen and the transfer students. Most of the six institutions which had the CLEP test available reported the test was seldom (if ever) used.

Some of the institutions which did not use the CLEP test reported they had never had a request for the test.

Table 16. Who Evaluates the Accounting Credits of Transfer Students in Business/Accounting?

Response	Number of Responses	Percent of Responses
Registrar	7	33.33%
Admissions Officer	2	9.52%
Head of the Department	8	38.10%
Advisor	4	19.05%
Total	21	100.00%

Table 17. Do You Favor This Person(s) as the One Best Suited for Evaluating the Transfer Student's Credits?

Response	Number of Responses	Percent of Responses
Yes	11	91.67%
No	1	8.33%
Total	12	100.00%

Examination of the responses of the twelve institutions on these two questions revealed the following:

1. One institution had the credits evaluated by three of the individuals shown in Table 16, eight of the institutions had

credits evaluated by two of the individuals, and three institutions had credits evaluated by one of the individuals. This accounts for the twenty-one responses.

2. Although there were many different combinations of individuals who evaluated the transfer student's credits, the overwhelming majority of the institutions agreed that the method now employed at his institution was the best for his situation.

3. The only institution which did not favor the current method of evaluating the transfer student's credits stated that he would rather have sole responsibility for evaluating the accounting credits of the transfer student.

The placement of high school graduates who had successfully completed one or two years of high school accounting (other than the occasional challenge or CLEP test) was almost invariably at the beginning. The high school accounting evidently does not qualify the students for advanced placement in collegiate accounting.

The evaluation and placement of the transfer student who had completed part of the beginning accounting series, however, involved many measures. Ten of the twelve institutions reported the placement of the transfer student in the beginning accounting series was through an informal process. Other process involved:

1. Calling the transfer student's former accounting instructor for a personal evaluation of the student's potential had been used in one institution.
2. The use of the CLEP test in six institutions for students transferring from Vo-Tech schools, Private Business schools, and other institutions.
3. The use of the challenge by five institutions for transfer students.

Table 18. Do You Find Students (whether high school or college) are Adequately Counseled Concerning Differences in the Various Institutions' Accounting Curriculums?

Response	Number of Responses	Percent of Responses
Yes	0	0.00%
No	11	100.00%
Total	11	100.00%

All of the institutions that responded to this question (one institution declined to answer) stated that the counseling was not adequate. The institution officials stated that the counseling available was generally weak which was caused to a great extent by a general unfamiliarity of the institutions' programs and requirements.

Other comments were:

1. Do the students really want to be counseled?
2. Guidance counselors are not doing their job.
3. We are still faced with the myth of credit transfer - counselors telling students the credits will not count when in fact they almost invariably do count.
4. The Alma Mater Concept - the only schools the counselor knows anything about are the ones he attended.

Table 19. Do You Feel Articulation Among Montana's Degree Granting Institutions is Lacking?

Response	Number of Responses	Percent of Responses
Yes	9	75.00%
No	3	25.00%
Total	12	100.00%

Three-fourths of the twelve institutions reported they felt articulation among the institutions was lacking. The feeling that "everyone runs his own house" was mentioned by several officials as a reason for the lack of articulation as was the fact that each institution wants autonomy. However, most of the respondents stated the articulation has greatly improved over the past few years.

Two of the three respondents who stated they felt articulation was not lacking reported they gear their program and curriculum in beginning accounting to the University of Montana or Montana State University. In this manner, they felt the problem of articulation had been solved.

Table 20. Would You Favor on a Statewide Basis Standard Textbooks for Beginning Accounting?

Response	Number of Responses	Percent of Responses
Yes	0	0.00%
No	12	100.00%
Total	12	100.00%

Every one of the twelve institution officials surveyed stated they would not want to have every institution required to use the same textbook for beginning accounting. Four of the institution officials said they would favor adopting a list of four or five "acceptable" textbooks for the beginning accounting.

Another institution official stated the individual instructor functions best when he selects his own choice of textbooks. Still another official felt the textbooks were all pretty much the same and therefore made little difference.

Table 21. Would You Favor Standard Course Content and Requirements in Beginning Accounting on a Statewide Basis?

Response	Number of Responses	Percent of Responses
Yes	7	58.33%
No	5	41.67%
Total	12	100.00%

A slight majority of the interviewees said they would prefer standardizing the content and requirements of the beginning accounting on a statewide basis. One respondent cautioned, however, that one school should not be allowed to dictate to the others, rather the process should be mutually agreed on by all.

Curriculum planning was emphasized by another institution official to be a prerequisite to any attempt to standardize course content and requirements.

Table 22. Would You Recommend Standardizing the Credits Granted for the Beginning Accounting Series on a Statewide Basis?

Response	Number of Responses	Percent of Responses
Yes	8	66.67%
No	4	33.33%
Total	12	100.00%

Eight of the twelve institutions favored standardizing the credits granted for beginning accounting; however, the recommendations for the standardization almost without exception followed what each institution currently offers in number of credits. The lone exception was an institution which now offers the beginning accounting in two five-credit quarters but the chairperson of the department would rather offer three four-credit courses.

Various rationale for offering a certain number of credits or using two or three quarters was given which included, "best to administer, easiest to staff, finance compels us to do it this way, and best for the student." Obviously, each institution has individual reasons for the number of credits it grants and also the use or non-use of lab time in the beginning accounting.

Table 23. Would You Recommend Establishing Standard Tests for Advance Placement in Beginning Accounting on a Statewide Basis?

Response	Number of Responses	Percent of Responses
Yes	9	75.00%
No	3	25.00%
Total	12	100.00%

Three-fourths of the institutions reported they would recommend some standardized test for advance placement in beginning accounting on a statewide basis. Several institutions pointed out that this was the function of the CLEP test and another institution reported that the American Association of Certified Public Accountants has such tests available on a national basis.

The institution officials who did not recommend the standard test for advance placement felt that the system might promote "teaching to the test." Two of these institutions also stated the facilities should dictate the advance placement - not an arbitrary decision by the "system."

Table 24. Would You Recommend Entrance Level Exams in Beginning Accounting on a Statewide Basis?

Response	Number of Responses	Percent of Responses
Yes	3	25.00%
No	9	75.00%
Total	12	100.00%

One of the three institution officials that recommended entrance level exams for beginning accounting stated he would like to see it because the quality of accounting would improve and the enrollment would be held down.

The majority, however, recommended no entrance exams because of possible repercussions concerning the open-door policy. Concern was also expressed that the intent and design of the beginning accounting varies from institution to institution and therefore the feasibility of the standard, statewide entrance level exam would be almost zero.

Table 25. Would You Recommend Competency Based Exams on Completion of Beginning Accounting on a Statewide Basis?

Response	Number of Responses	Percent of Responses
Yes	6	50.00%
No	6	50.00%
Total	12	100.00%

The institution officials who favored establishing statewide competency standards for the completion of beginning accounting recommended such a test be designed for the accounting student as a prerequisite to advancing in accounting and not for the non-accounting students.

The opposition to competency based exams reported such standardization would be too political, would accomplish little since the final exam is essentially the same, and would establish absolute standards which would result in "teaching to the test." Grading standards would also become a part of competency based exams according to one official.

Table 26. Would You Recommend Establishing a Statewide Articulation Committee for Accounting to Meet Periodically to Discuss Matters of Mutual Concern?

Response	Number of Responses	Percent of Responses
Yes	11	91.67%
No	1	8.33%
Total	12	100.00%

The overwhelming majority of respondents recommended establishing an articulation committee on a statewide basis to deal with matters of mutual concern. The officials felt such a committee would benefit not only beginning accounting instructors, but would be beneficial in other areas as well. Caution was issued by two institution officials that such an organization could become too political and thus lose validity.

The respondent which did not recommend establishing an articulation committee stated he felt there were too many organizations already and did not feel articulation was that much of a problem, especially in business programs.

Table 27. Would You Recommend Allowing Vo-Tech and Private Business School Students the Same Opportunity to Receive Credit by Examination?

Response	Number of Responses	Percent of Responses
Yes	9	75.00%
No	3	25.00%
Total	12	100.00%

The majority of the interviewees recommended the Vo-Tech and Private Business School students should be allowed to receive credit by examination. The CLEP test and challenge provisions were available to transfers from these institutions in six of the twelve degree granting institutions in Montana.

One official reported his institution would allow advance placement of the transfer student from the Vo-Tech or Private Business Schools but would not grant credit. Another institution reported the Vo-Tech transfer student but not the Private Business School transfer student would be afforded an opportunity to receive credit by examination.

The institutional officials were asked how they would rate the accounting instruction in the other degree granting institutions. Other than the reputation of the University of Montana and Montana State University (rated excellent by six and three other institutions,

respectively), the institution officials admitted they knew little about the other schools.

Eleven of the twelve institutions reported the quality of beginning accounting in the other institutions (other than the reputation of the ones already mentioned) was unknown to them. However, one institution official reported that because of the different thrusts in beginning accounting among the institutions in Montana, he would rate all other institutions below average based on his institution's standard.

Chapter 5

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

SUMMARY

This study of the articulation practices of beginning accounting in the twelve post-secondary, degree granting institutions in Montana was conducted during the Summer of 1976. Each of the institutions was contacted by telephone and the chairperson of the accounting department was asked to respond to several questions concerning articulation practices. One hundred percent of the institutions responded.

The survey gathered information from each of the twelve institutions concerning their current practices in beginning accounting, the methods of dealing with new and transfer students, and recommendations from each of the twelve institution officials concerning some articulation attempts.

The responses of the institution officials as well as comments offered by them were recorded and analyzed. The responses reflect the practices of the twelve institutions.

The study revealed that the twelve institutions were different in many respects; in fact, they seldom agreed completely on any matter. Three things they did agree upon completely were:

1. None of the institutions would recommend establishing one textbook which all institutions should use for beginning accounting; however, four institution officials said that a selection of four or five "acceptable" texts could be adopted.

2. None of the institutions use any test to determine previous accounting knowledge of the beginning accounting student.

3. None of the institution officials felt the students were receiving adequate counseling.

Three-fourths of the institutions reported they felt articulation was lacking among the twelve institutions in Accounting Principles. All but one of the institution officials reported they would favor the formation of an articulation committee to discuss matters of mutual concern.

Nine of the institution officials reported that Vo-Tech and Private Business School students would be allowed to receive credit at their institution if they successfully challenged a beginning accounting class or successfully completed the CLEP test.

Three-fourths of the institutions also favored establishing some standard test for advance placement in Accounting Principles; however, only seven institutions now offer the advance placement. Nine of the twelve institution officials reported they would not

recommend establishing any test for entrance into the beginning accounting.

A majority of the respondents reported standardizing the credits granted for the beginning accounting series should be done. Presently, the credits granted for the beginning accounting series range from eight to fifteen credits among the twelve institutions and only one official mentioned that he would be willing to change to some other number of credits granted for the series.

The beginning accounting classes statewide averaged forty students per class for the first quarter or semester, thirty-five students per class in the second quarter or semester, and thirty students per class in the third quarter. Business majors accounted for 50 to 100 percent of the class enrollment in the Beginning Accounting classes depending on the various institutions' philosophies and curriculums. Accounting majors accounted for between 5 and 40 percent in the institutions.

Ten of the institutions reported the beginning accounting series took a full year to complete and the other two schools took only two quarters. The students were recommended to take the beginning accounting series as Freshmen in a majority of the institutions.

Eleven of the twelve institutions reported the same classes were offered to both accounting and non-accounting students and

seven of these institutions said they favored standard content and requirements for the accounting classes on a statewide basis. Although five institutions recommend different content for the non-accounting students, only four institutions actually offer alternate classes.

The remaining questions brought out the following:

1. Exactly half of the forty-four beginning accounting instructors throughout the twelve institutions were registered Certified Public Accountants.
2. Six of the institutions reported high school accounting provided "some" advantage for the students who later entered collegiate accounting.
3. Fifty percent of the respondents favored competency based examinations for students after completing the beginning accounting.
4. CLEP examinations were available in six of the institutions for beginning accounting (they are seldom used, however).
5. The institutions used various personnel to evaluate the transfer student's credits. The Head of the Accounting/Business Department and the Registrar were used by most of the institutions. The Admissions Officer and the Advisor were also involved in credit evaluation in other institutions; however, all but one institution reported the method currently used was the "best" for their situation.

CONCLUSIONS

The following conclusions are based on the findings of this survey and the input provided from the twelve respondents:

1. The twelve post-secondary, degree granting institutions in Montana are different in many respects. Such autonomy, while good in many respects, hinders articulation unless the institutions are willing to make some changes.

2. Communication and coordination among the twelve institutions especially in an area such as Accounting Principles is lacking.

3. Communication and coordination between the Secondary and the Post-secondary schools is lacking.

4. Counseling on all levels, the secondary, two- and four-year schools, needs to be improved.

RECOMMENDATIONS

Articulation, in order to succeed, needs the attention of all institutions of education. The philosophy of "do your own thing" should be preserved but when such actions clearly cause hardships to the student, the primary reason for education, some compromise is needed. With this in mind, the writer offers the following recommendations:

1. The twelve post-secondary, degree granting institutions should form a committee with representatives from each institution to meet in the near future to discuss matters of mutual concern.

2. The committee should establish an on-going program of improving the communications and coordination practices among the institutions as well as provide guidelines for the secondary schools concerning the Accounting Principles.

3. Counseling of students concerning the Accounting Field, Accounting offerings of each institution in Montana, and requirements of each institution should be made available to all secondary students. The post-secondary institutions will have to institute this program.

4. Further study should be undertaken into what other states have done with articulation practices that could apply to Montana.

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APPENDIX

TELEPHONE QUESTIONNAIRE

1. What is the title of your beginning accounting series?
☐ Accounting Principles
☐ Principles of Accounting
☐ Introductory Accounting
☐ Other (specify) _____
2. How many quarters/semesters does the series take to complete?
____ 2, ____ 3, ____ Other (specify) _____
3. What is the total number of credits (quarter credit equivalent) granted for the series?
____ 8, ____ 9, ____ 10, ____ 12, ____ Other (specify) _____
4. What grade level do you recommend for the student's first exposure to accounting?
____ Freshman, ____ Sophomore, ____ Other (specify) _____
5. Do accounting and non-accounting students take the same accounting courses as part of their curriculum?
____ Yes, ____ No
6. Would you recommend different content or instruction for non-accounting students?
____ Yes, ____ No
7. Do you offer any other introductory accounting classes?
____ Yes, ____ No
 - 7a. If so, what is the title of this/these classes?

 - 7b. For whom is this/these classes designed?

8. What textbook did you use for your beginning accounting during the 1975-76 school year?
☐ Finney and Miller: Principles of Accounting
☐ Meigs and Mosich: Accounting
☐ Metcalf and Titard: Principles of Accounting
☐ Niswonger and Fess: Accounting Principles
☐ Pyle and White: Fundamental Accounting Principles
☐ Other (specify) _____

9. What was the professional preparation of your beginning accounting instructors during the 1975-76 school year?
____ PhD or EdD degree
____ MA or MS degree
____ BA or BS degree
____ Graduate Teaching Assistants
____ Other (specify) _____
10. How many sections of beginning accounting did you offer during the 1975-76 school year and what was the average enrollment?
- 10a. First quarter or semester
____ Sections ____ Average Enrollment
- 10b. Second quarter or semester
____ Sections ____ Average Enrollment
- 10c. Third quarter or semester
____ Sections ____ Average Enrollment
11. What percent of your beginning accounting students are business majors?

- 11a. What percent of your accounting students are accounting majors?

12. Do you find that high school accounting gives a student an advantage in beginning accounting?
____ Yes, ____ No
13. Do you use any test to measure previous accounting knowledge for incoming Freshmen?
____ Yes, ____ No
14. Do you have any provision for advance placement in your beginning accounting?
____ Yes, ____ No
15. Do you use the CLEP test for accounting?
____ Yes, ____ No

16. Please explain your evaluation and placement procedure for high school students who have successfully completed one year of high school accounting. Two years. Have no previous accounting.
17. How would you rate the accounting (beginning) at your institution?
 _____Excellent, _____Above average, _____Average, _____Poor
18. How would you rate the accounting (beginning) at other degree granting institutions in Montana?
 _____Excellent, _____Above average, _____Average, _____Poor,
 _____Unknown
19. Who evaluates the accounting credits of transfer students?
 _____Registrar, _____Admissions Office, _____Head of Accounting
 Department, _____Accounting Instructors, _____Other (specify)

20. Do you favor this person as the one best suited for evaluating the transfer student's credits?
 _____Yes, _____No - Who should? _____
21. Please explain your evaluation and placement procedures for the transfer student. Credits granted. Placement. Testing.
22. Do you feel students (whether high school or higher) are adequately counseled concerning differences in the various institutions accounting curriculums?
 _____Yes, _____No
23. Do you feel articulation between Montana's degree granting institutions is lacking?
 _____Yes, _____No
24. Would you favor the following on a statewide basis for beginning accounting.
- | Yes | No | |
|-------|-------|---|
| _____ | _____ | a. Standard textbooks |
| _____ | _____ | b. Standard course content |
| _____ | _____ | c. Standard course requirements |
| _____ | _____ | d. Standard credit granted for series |
| _____ | _____ | e. Establishing standard tests for advanced placement |

24. (Cont.)

- | Yes | No | |
|-------|-------|--|
| _____ | _____ | f. Entrance level exams |
| _____ | _____ | g. Competency based exams on completion |
| _____ | _____ | h. Establishing an Articulation Committee to meet
periodically to discuss matters of mutual concern |
| _____ | _____ | i. Allowing Vo-Tech and Business Schools' students
the same opportunity to receive credit by exam |

25. What do you specifically suggest concerning articulation of the beginning accounting?

26. Other comments: