

OPINIONS ABOUT COORDINATING TECHNIQUES FOR PRINCIPLES OF ACCOUNTING

by

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A research paper submitted to Dr. Harold Holen in partial
fulfillment of the requirements for the degree

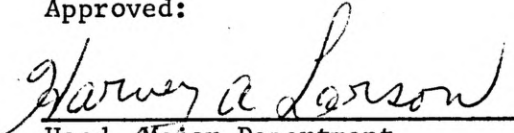
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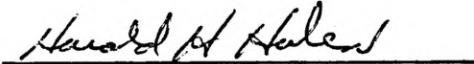
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CHAPTER I

INTRODUCTION

Most students want to receive a fair and comparable evaluation of their mastery of material studied in the principles of accounting course. In a one-section course, the instructor could set up the criteria he felt would evaluate students fairly. The standards of performance should be just and remain the same for a definite period of time -- from two to four years.

The performance of individual members of different sections of the principles course are not always equitable. One class may have a group of students where everyone performs to the highest standards set; but at the same time, another class may have a group of students where everyone performs to the lowest standards set. Nevertheless, the methods and techniques of teaching and evaluating used by different instructors should be comparable. The faculty in the Department of Accounting at Montana State University was trying to achieve this objective. Progress was being made in standardizing the individual sections, but discussions with the instructors and students enrolled in basic accounting indicated that the course could be coordinated more efficiently.

STATEMENT OF PROBLEM

The problem was to identify the strong points, the weak points, and any new ideas about the coordination procedures and general course policies for principles of accounting.

STATEMENT OF PURPOSE

The purpose of this study was to provide information that might lead to a more efficient coordination of the principles of accounting course. The ways in which this information could aid the people responsible for this course are to:

1. evaluate the strong and weak areas
2. evaluate what other schools are doing
3. evaluate any new ideas presented
4. examine their evaluations for possible improvement of the course
5. make the necessary changes to implement the improvements.

NEED FOR THE STUDY

Two of the general objectives of the accounting department were to standardize the material learned and the evaluation system. If these objectives were to be accomplished, all sections needed to use the same policies and techniques for evaluation. General guidelines were set up but variables entered when different instructors applied them. A point system was the basis for evaluation. Depending on how the points were allocated, students in different sections could have done the same quantity and quality of work and ended with a different point total. Therefore, standardization of the evaluation system might eliminate this variation in assigning points.

Each section took the same test but no detailed objectives were established and each instructor placed emphasis on the material differently.

Therefore, students as well as instructors were dissatisfied when there was no predictable pattern of testing and no way to feel sure about the method of preparation. The common hour tests did not equalize grades or really standardize the material which was emphasized. In order to reach these objectives, further thought needs to be given to the coordination procedures.

DESCRIPTION OF STUDENTS

Basic accounting is an area of study which appeals to many different types of people. The age variance was generally 18 to 22. Some of the reasons for taking the course were: requirement for curriculum, major area of study, and personal use. In the past some students had taken high school bookkeeping; several had mathematics classes; some had bookkeeping experience; and some had no exposure to accounting prior to enrolling in the principles course. Each section had a random selection concerning age, personal objectives, background, and ability; therefore, the evaluations for the different sections should be comparable.

DESCRIPTION OF INSTRUCTORS

During the academic year, the course was taught by part-time staff, graduate teaching assistants, and full-time staff. Generally, they all had a concentrated background in accounting and were either CPA's or preparing for the CPA exam.

PROCEDURE

The procedure involved preparing an eight item questionnaire and a cover letter explaining why the recipients were being asked to complete and return the questionnaire. These questionnaires were sent to the schools belonging to the Midwest Association of Colleges and Departments of Business asking about their efforts to coordinate principles of accounting and what their course objectives were.

A questionnaire was prepared and distributed to students in the principles course for their opinions about ways of handling variables between sections, how students could be selected for sections, if students should be selected for sections, and their objectives for taking the course.

A third questionnaire was prepared asking in more detail about the same topics as the student questionnaire and distributed to the instructors and the administrators at Montana State University involved with the principles course.

This information obtained was tabulated and presented in tables. Conclusions were drawn from the main areas of investigation, and recommendations were given as the results indicated a need.

LIMITATIONS

This study was limited to the schools in the Midwest Association of Colleges and Departments of Business, the students in the principles course Winter quarter 1972, and to teachers who taught the principles course Autumn 1971 and Winter 1972.

ASSUMED BENEFITS

Students should benefit by receiving an evaluation that is comparable to other students who do the same quantity and quality of work.

Instructors should feel confident that they are being just to the students, their physical facilities should include a room with a desk for each individual to spread out his work, and the supplementary teaching materials are of the same nature and number in all sections.

Then, the administration should receive less static from students and instructors.

SUMMARY

This chapter includes an introduction, statement of problem, statement of purpose, need for the study, description of students, description of instructors, procedure, limitations, assumed benefits, and summary.

CHAPTER II

REVIEW OF LITERATURE

In a description of the procedures used to teach a business communications course, Heaps and Hanson (7: 9)¹ described team teaching as follows: "The key to success in team teaching seemed to be an abundance of preparation." Some of his ideas showed that before the instruction period began, ideas needed to be exchanged and differences settled so that all sections would be as standardized as possible. The mechanics of team teaching involved exploring concepts and opinions about the method of instruction, the course objectives, the supplementary teaching materials, the grading system, and the administrative proceedings.

METHOD OF INSTRUCTION

In accounting instruction, the instructor should present rules that are supported by reason if he expects to teach concepts. The student can memorize and quote verbatim many rules but he becomes confused in their application if he does not understand their meaning and purpose. If a rule can be omitted and a reason substituted, the student learns to think and make judgments of his own.

The history of the approaches to the teaching of accounting can be traced by the application and misapplication of the teaching of rules. Bachman and Pattern's (3: 11) research study shows that the balance-sheet approach is now the most widely used method. This approach eliminated the

¹ The first number refers to the bibliography entry; the second number refers to the page.

need for numerous rules and developed bookkeeping and accounting from the standpoint of reason.

The balance-sheet equation illustrated the economic fact that all property is owned and that the value of the property equals the value of the ownership. Therefore, increases in assets indicate either increases in proprietorship or increases in liabilities; while decreases in assets may be represented by decreases in liabilities or decreases in proprietorship. The account is presented as a bookkeeping device used to indicate addition or subtraction by position (3: 11).

The average accounting class is comprised of students who have a wide range of backgrounds and abilities. The traditional method of teaching necessitates the teaching on one particular level -- usually geared toward the average student. Therefore, the below-average ability student is not reached and cannot master the material and the above-average student is not challenged to proceed to the limits of his ability. "Business teachers have long advanced the premise that students should progress at their own speed according to their individual abilities and interests" (6: 17).

Recently, individualized instruction methods have been applied to bookkeeping courses that would allow attention to be placed upon the individual differences of the students. The approach is a constructive one and may overcome some of the serious weaknesses of the traditional approach. The content of the course is divided into units or projects. The objectives, problems, and other related material are prepared for each major unit or

project. The material for the first project is given to the students. They work individually and receive assistance from the teacher as needed. Hence, accomplishment rather than time is the focus of instruction (14: 17).

One type of individualized instruction is called gaming. Games and exercises provide students with experiences which are related to the actual work in the business field. Bachman and Parren (3: 11) said a trend appears to be developing in the use of business games in elementary accounting courses.

Yacyk conducted a study on the new trend -- modular scheduling and independent study, concluding that individual differences of the instructors make universality unpredictable. Regardless of the approach, good teaching can do much to insure that the students understand concepts and do not merely memorize rules (26: 21).

COURSE OBJECTIVES

Edwin H. Fearson said, "The purpose of teaching accounting is not to prepare pupils to be bookkeepers but to prepare them to understand business. We all know that the majority of pupils enrolled in our classes will not become bookkeepers" (7: 27). Linnaeus (13: 7) said, "Leave bookkeeping to the historians, and let us make modern objectives of accounting meet the needs of modern business in our nation's future economy."

Goals are the purpose or objectives of the course, the expected outcomes, and the desired results. In order to make goals definite, they should be outlined by the instructor (12: 362).

Douglas (7: 27) developed the following specific objectives of elementary accounting:

1. Develop a knowledge of the meaning and significance of many common terms used in the business world today, and an ability to differentiate between them.
2. Familiarize the student with the many types of transactions common to the business world and enable him to understand their significance, both analytically and synthetically.
3. Teach the advisability of performing certain functions and of following out certain principles and procedures in order that any given investment may be adequately protected. (Students are taught to allow for contingent liabilities, bad debts, depreciation, etc.)
4. Teach the student to recognize those factors which, directly or indirectly, reduce profits, income, and net worth. Although our economic society is undergoing many changes, we are still living under a profit society. Individual initiative, private property, free competition and the profit motive are still fundamental concepts and are likely to remain so for some time to come.
5. Give the student a knowledge of the meaning and purpose of many common recordkeeping devices. Government requirements and regulations are placing increasing emphasis on the importance of adequate recordkeeping. Such knowledge has important value to most people as citizens and consumers.
6. Give the student a knowledge of the various means of estimating the financial worth of a given investment or enterprise.
7. Develop an awareness of certain problems facing a business executive. It has been estimated that from 80 to 85 per cent of new business ventures fail to make a profit, but still we have in the United States some ten million free business enterprises. Undoubtedly, too few entrepreneurs are not even aware of numerous problems with which they will soon find themselves faced.
8. Give the student some knowledge of the possible uses of records as means of executive control of a going business.

9. Develop specific attitudes, concepts, and mental habits as applied to situations arising in business. This objective should not be confused with "mental discipline" -- neatness in bookkeeping will not train one to hang up his clothes! The habits, concepts, and attitudes developed in accounting are developed in relation to business situations."

Today, the emphasis should be on developing a thorough understanding of the fundamental principles of accounting, systems and procedures; the use of accounting information to make management decisions; and automated data processing.

"It appears that accounting educators are attempting to expose all business students, to some degree, to the idea that, among other things, accounting provides information which is useful as a basis for making decisions on internal operations" (3: 11).

SUPPLEMENTARY TEACHING MATERIALS

Laboratory. As shown by the study done by Dr. Ross (3: 11), the use of a laboratory in teaching introductory accounting is decreasing. At present, 45.1 per cent of the reporting schools use a three-hour lecture with either no laboratory or a voluntary informal laboratory as compared with 21.9 per cent in 1961. Also, the findings of the survey on trends in elementary accounting instruction showed a slow trend is developing away from labs as a method of instruction. By the same token, there is a slow trend toward the use of lecture sections (seventy or more students) as a method of instruction, but the conference method seems to be the most widely used. Under the conference method, the class sizes range from 20 to 70 with the most prevalent size being between 30 and 39.

Practice set. Dr. Ross's survey showed a trend away from the use of practice sets. The negative feelings seemed to be that clerical types (bookkeeping) can use a set, management training types cannot and that poor students do better with a practice set (19: 56). For students the practice set can be a source of great frustration and a lot of work for the number of benefits derived.

A summary of the literature in support of the sets indicated that the merits are:

1. It is a painless, interesting method of review.
2. It is a distinct learning tool. Waterman (24: 16) conducted a study comparing those who did a practice set and those who did not. His summary was "on tests designed to measure understanding and application of bookkeeping principles there was little difference in the scores of students who worked a practice set and those who did not. However, working a practice set helped students to recognize, interpret, and record business papers. In addition, it also definitely caused students to form favorable attitudes toward their work."
3. It could be used as a device to eliminate the organized period of instruction.

Some general comments about working the set indicated that tests should be given after each week's transactions were completed so that the students can make an audit and not incur tremendous frustration trying to find errors. The set will help the student understand terms and facts which were only words previously.

Gilmer (8: 352) conducted a study and found that students who used practice sets scored 5 to 6 points higher on tests than those who did not do a practice set.

Visual Aids. The use of visual aids in the teaching of introductory accounting has increased significantly in the last few years. If people are to communicate effectively, they must use current and new methods and media in teaching. People learn 1 per cent by taste, $1\frac{1}{2}$ per cent by touch, $3\frac{1}{2}$ per cent by smell, 11 per cent by hearing, and 83 per cent by sight (19: 56).

Chalk versus Overhead. Accounting problems have to be shown and explained. In the past a chalkboard was essential. Now studies are showing that using the overhead projector in place of the usual chalkboard presentation produces a high quality of learning. Students learned the material better and faster.

The strengths of the overhead: students can see the teaching material more clearly than on the chalkboard; prepared transparencies clarify the subject much better; teachers can present material faster and hold student attention better; colors may be interjected and written directly on various statements; at all times the teacher is facing the class; portions of a problem can be blocked out (12: 347) (4: 16).

Tapes. Boynton suggests that the use of tapes is a new idea for teaching accounting and will probably be of greatest value when used to provide individual or small-group instruction. The instruction placed on commercial tapes is planned more meticulously and edited more carefully than the remarks stemming from the individual teacher's lecture.

Instruction by tapes seems to hold the greatest promise for success when one or more of the following factors is present:

1. When the room is equipped with listening equipment.
2. When the teachers are searching for help in providing for individual student differences.
3. When schools operate under a system of modular scheduling (5: 165).

Flash Cards. Flash cards can be used to drill the students on basic principles. The use of such cards reinforces the ability of students to analyze typical business transactions correctly. Flash cards reveal to the teacher those concepts that students have not mastered (27: 9).

Television. Swanson felt that television has use in the accounting classroom only as a means of setting the stage for group discussion. It is not wise to have a long presentation because attention wanders. Television is not useful for learning facts and skills or doing drills and problems. Maybe in some areas of learning use of the television might be effective but the overhead is usually better and requires less expenditure of time and money (22: 11).

Working Papers. The use of working papers offers many advantages to both the student and the teacher. When material is turned in there is uniformity of papers and identical location of work. Since only the right forms or kinds of paper are contained in the workbooks, students do not adopt bad habits of improvising and turning in work on

papers of different sizes with different rulings. Much routine repetition in student work is saved.

Some teachers claim the workbooks encourage copying. Some students complete the course and cannot recognize simple columnar headings.

MISCELLANEOUS

Accounting Room. Accounting is a specialized subject and a special room could facilitate learning. Research in business offices has indicated that light colors for walls, ceilings, and floors favorably affect office workers. Sufficient windows to provide good natural light is desirable, but bright sunlight may provoke eyestrain from the glare on accounting paper.

The room should be equipped for the use of audio-visual materials, machines, and chalkboards. Educational surveys have indicated that the typewriter, adding-listing machines, and calculators are the most common type of equipment found in the majority of accounting offices today. Accounting instructors should integrate machine work with practical problem applications to save time, to insure accuracy, to simulate experience for students and to eliminate some of the frustrations resulting from the mechanics of arithmetic procedures (18: 400). Overheads should be placed at writing level, even with a flat surface on which to place other materials, permanently set up with a stationary screen.

A basic requirement for desks and chairs is that they be nonfatiguing and provide adequate working space.

To facilitate the teaching of a multi-section course one school took the following steps:

1. A handout shelf was placed in the room. This provided the same material to all sections, insuring that the amount of work was both equal in quality of individual attention and equal quantity in fairness, made it easy to have a substitute teacher.
2. A bulletin board was assigned to each instructor.
3. New faculty were given the lecture notes and encouraged to use formal student evaluations.

These steps were taken with the utmost care not to violate academic freedom. A study was done on the relationship between mean section grade and section size. There was none. There was a correlation between the mean section grade and student ability (2: 235).

Tests. A test in accounting should measure the process as well as the product. Accounting students should be tested for understanding as well as for the rote memorization of where to enter the amount. Tests should be given over each chapter or two and should be short (11: 103).

Grades. Grades play a vital role in motivating students. At the beginning of the school year, an explanation of the evaluation system should be given to the student. An understanding of the evaluation plans seems to motivate students to achieve a higher quality of performance on both assignments and examinations (20; 204).

Final. The policy of Montana State University is to consider the examination period as instructional time, and it is expected that some instructional use is to be made of this period if a final examination is not given. When a final exam is given, it must be given at the time shown in the examination schedule. Few students may receive an early final exam unless they have been authorized to receive an "I" grade by the Office of Student Affairs and Services.

Rooms should be reserved for common hour tests with the registrar before the school year begins (17: 52).

SUMMARY

This chapter includes a discussion of method of instruction, course objectives, supplementary teaching aids, and miscellaneous items.

CHAPTER III

DATA ANALYSIS

The results of the questionnaires are presented in the following order: (1) questionnaire from other schools: (2) student questionnaire: (3) teacher questionnaire.

REPORT OF QUESTIONNAIRE FROM OTHER SCHOOLS

A letter was sent to the Head of the Accounting Department of all the schools belonging to the Midwest Association of Colleges and Departments of Business asking them to fill out a questionnaire concerning their procedures in conducting their beginning accounting courses. Of the 29 questionnaires that were sent out, there was a return of 24, or an 86.2 per cent return rate, which were used in this study. Not all 24 returned questionnaires had every question answered. The questionnaire involved a series of definite answer questions, an open question about course objectives, and room for additional comments.

QUESTION I - DO YOU TEACH YOUR PRINCIPLES OF ACCOUNTING COURSE IN MULTIPLE SECTIONS? Of the 25 responding to the questionnaire, 24 had multi-sections for teaching principles of accounting.

TABLE 1. MULTIPLE SECTIONS

Multiple Sections	Number	Percentage
Have multiple sections	24	96
No multiple sections	1	4
TOTAL	25	100

PART A - AVERAGE SIZE OF EACH SECTION? Four schools had an average of 30 students in each section; two had an average of 33; four had an average of 35; four had an average of 45; five had an average of 50; three had an average of 60; one had an average of 80. Overall, the average size of each section was 48, the medium was 45, and the mode was 50.

TABLE 2. AVERAGE SECTION SIZE

Average Section Size	Number of Schools	Percentage
30	4	17
33	2	9
35	4	17
45	4	17
50	5	23
60	3	13
80	1	4
TOTAL	23	100

PART B - AVERAGE SECTIONS PER SEMESTER OR QUARTER? Two schools had an average of three sections per instruction period; two had an average of five sections; two had an average of six sections; two had an average of seven sections; three had an average of eight sections; one had an average of ten sections; two had an average of twelve sections; one

had an average of thirteen sections; one had an average of fourteen sections; one had an average of twenty sections; two had an average of twenty-four sections; two had an average of twenty-five sections; one had an average of twenty-nine sections; one had an average of thirty sections. Overall, the average number of sections per instruction period was 12, the medium was 10, and the mode was 8.

TABLE 3. AVERAGE NUMBER OF SECTIONS PER PERIOD

Number of Sections per Instruction Period	Number of Schools	Percentage
3	2	9
5	2	9
6	2	9
7	2	9
8	3	13
10	1	4
12	2	9
13	1	4
14	1	4
20	1	4
24	2	9
25	2	9
29	1	4
30	1	4
TOTAL	23	100

QUESTION II - IS THE PRINCIPLES COURSE TAUGHT BY: (A) GRADUATE TEACHING ASSISTANTS; PART-TIME INSTRUCTORS; REGULAR FULL-TIME STAFF MEMBERS; OTHERS -- PLEASE SPECIFY. (B) ALL SECTIONS? Sixteen schools had graduate teaching assistants instructing some of the accounting sections. Six schools had part-time instructors covering part of the sections. Twenty-five, 100 per cent, had a full-time staff member covering at least one section of the course.

TABLE 4. STATUS OF TEACHERS

Teacher's Status	Number of Schools	Percentage
Graduate teaching assistants	16	64
Part-time instructors	6	24
Full-time staff	25	100

QUESTION III - ARE THERE SPECIAL SECTIONS FOR: (A) STUDENTS WITH HIGH SCHOOL BOOKKEEPING? (B) STUDENTS IN DIFFERENT BUSINESS OPTIONS? (C) STUDENTS WITH NON-BUSINESS MAJORS? (D) HONOR SECTION? No schools provided a special section for students in different business options or for those who had had high school bookkeeping. Only one school had a special section for non-business majors and only one school provided a special honor section.

TABLE 5. SPECIAL SECTION PROVIDED FOR STUDENT DIFFERENCES

Special Section	Number of Schools	Percentage
High school bookkeeping	0	0
Different business options	0	0
Non-business majors	1	4
Honor section	1	4

QUESTION IV - IN COVERING THE MATERIAL CONTAINED IN THE PRINCIPLES OF ACCOUNTING SEQUENCE: (A) HOW MANY QUARTERS? OR SEMESTERS? (B) NUMBER OF CREDITS PER INSTRUCTION PERIOD? One school had two quarters with five credits per quarter. One had two quarters with three credits per quarter. One had two quarters with four credits per quarter. Two schools had three quarters with three credits each quarter. Sixteen schools had two semesters with three credits each semester. Three had one semester for three credits. One school had one semester for four credits.

TABLE 6. TIME REQUIRED AND CREDITS GIVEN

Quarters	Semesters	Credits	Number of Schools	Percentage
2		5	1	4
2		4	1	4
2		3	1	4
3		3	2	8
	1	3	3	12
	1	4	1	4
	2	3	16	64
TOTAL			25	100

QUESTION V - IS THE CLASS A: (A) LECTURE COURSE? (B) LECTURE-LAB COURSE? (C) OTHER -- PLEASE SPECIFY. Eleven schools had a straight lecture course with one of them switching to lecture discussion next year. Nine schools had a lecture-lab arrangement. Some of the schools had the lab optional. Five had a lecture with discussion groups.

TABLE 7. TYPE OF CLASS SCHEDULED

Type of Class	Number of Schools	Percentage
Lecture	11	44
Lecture-lab	9	36
Lecture and discussion	5	20
TOTAL	25	100

QUESTION VI - DO YOU HAVE THE FOLLOWING PROVISIONS FOR COORDINATING THE SECTIONS: (A) COMMON HOUR TESTS? (B) COMMON FINAL) (C) ONE COORDINATOR? (D) SAME GRADING STANDARD FOR ALL SECTIONS? (E) COMMON ASSIGNMENT SHEETS FOR ALL SECTIONS? (F) SPECIAL OPEN LABS OR HELP SESSIONS? (G) SPECIAL AUDIO-VISIO? TELEVISION; TAPE; TRANSPARENCIES; OTHER. Twelve schools had common hour tests; ten had a common final; nineteen had a coordinator; twelve had same grading standard for all sections; fifteen had common assignment sheets; sixteen had open labs or help sessions; two used television; two used tapes; nineteen had transparencies; one school said they had long office hours and another gave extra handouts in class.

TABLE 8. COORDINATING PROCEDURES

Coordinating Practices	Number of Schools	Percentages
Common hour exams	12	48
Common final	10	40
One coordinator	19	76
Same grading standard	12	48
Common assignment sheets	15	60
Open labs-help sessions	16	64
Special audio-visio		
Television	2	8
Tape	2	8
Transparencies	19	76
Other	2	8

QUESTION VII - HAVE YOU DEVELOPED A SET OF OBJECTIVES FOR THE PRINCIPLES COURSE? IF SO, I WOULD APPRECIATE A COPY. Seven of the schools had formal written objectives. Three more had informal objectives.

TABLE 9. SET OF OBJECTIVES

Objectives	Number of Schools	Percentage
Formal (written)	7	28
Informal (unwritten)	3	12
None	15	60
TOTAL	25	100

The following statements of objectives are a sample of the return and cover in general what all the schools who replied had as course objectives.

The University of Wyoming's stated objectives for the first semester are: An understanding of accounting principles relative to the use of financial statements, recording of changes in financial condition, measuring business income, end-of-period adjustments, the work sheet, controlling accounts receivable, inventories, and fixed assets.

The University of Wyoming's objectives for the second semester are: An understanding of accounting principles relative to partnerships, corporations, departmental operations, budgeting, analysis of financial statements, and cost accounting.

Saint Louis University sent the following objectives:

- a. The study of Introductory Accounting provides an introduction to the details of business operations, the nature of business transactions, and the effect of these transactions on the entity involved. Accounting is the language of business, and, to understand business, one must understand accounting.
- b. Introductory accounting courses should meet the needs of the following groups of students:
 - (1) Students anticipating a career in accounting
 - (2) Students interested in other areas of business as their sphere of concentration
 - (3) Students from a widely varying range of disciplines outside the area of business.

- c. Exposure is given to both financial accounting and managerial accounting.
- d. Courses in introductory accounting should develop discipline in the study habits of students as well as place emphasis on problem-solving techniques and the analysis of data for managerial decision-making.

Wichita State University's objectives for the first course are:

It is a course in financial accounting. It emphasizes concepts and principles underlying the measurement of income and financial position, and HOW this information may be used to evaluate the progress of a firm.

Their objectives for the second course are: It is a course in managerial accounting. The study of accounting in terms of management's information requirements. Emphasis is on the use of accounting in planning and controlling a firm's activities.

The University of Missouri wrote that the general concept of the elementary courses is a balance of theory and techniques that presents a broader view of accounting's role in meeting society's information needs.

QUESTION VIII - COMMENTS. It was indicated that teaching principles of accounting is a problem area. There is a lot of searching to find a better way of presenting the material or structuring the class. Many schools seemed to be in a state of experimentation with new methods and they seem to be going toward a lecture-lab arrangement.

STUDENT QUESTIONNAIRE

All sections of both principles of accounting courses were given a questionnaire winter quarter 1972. Because this study was mainly concerned with the first course, the questionnaire from the second course was used only to see if there was a wide difference of feeling between students who had completed course one and who were well under way in course two. Very little variation in response was found; therefore, only the results from the first course were presented.

The questionnaire had 24 questions and additional comments could be written on the back. There were 196 responses out of 300, for a 65.3 per cent return.

QUESTION I - IS THIS COURSE REQUIRED IN YOUR CURRICULUM? IF NOT, WHAT IS YOUR REASON FOR TAKING IT? One hundred and thirteen were required to take the course. Sixty-two students were not required to take the course. Those not required to take the course enrolled for one of the following reasons: it was a prerequisite for law school; it was an elective; it helped in job hunting; it was enjoyable; it would be helpful in marriage; it was a way to take a look at accounting and to help decide on a major.

TABLE 10. COURSE REQUIRED FOR CURRICULUM

Course	Number	Percentage
Required	113	65
Not Required	62	35
TOTAL	175	100

QUESTION II - DO YOU THINK A LARGE LECTURE CLASS WITH SMALLER DISCUSSION SECTIONS RATHER THAN INDIVIDUAL SECTIONS WOULD BE BETTER? There were 46 affirmative answers and 121 negative responses. The comment most frequently stated was that the classes should be smaller rather than going to a lecture with discussion groups.

TABLE 11. LECTURE CLASS WITH SMALLER DISCUSSION SECTIONS

Discussion groups	Number of Responses	Percentage
Have discussion groups	46	28
No discussion groups	121	72
TOTAL	167	100

QUESTION III - IF HELP SESSIONS WERE SET UP WOULD YOU ATTEND? HOW OFTEN? There were 139 affirmative responses and 33 negative responses. The comments received were occasionally, when offered, all of the time, one time a week, when needed help, half of the time, before exams, and not very often due to a lack of time.

TABLE 12. ATTENDANCE AT HELP SESSIONS

Help Sessions	Number of Responses	Percentage
Would attend	139	81
Would not attend	33	19
TOTAL	172	100

QUESTION IV - WOULD YOU LIKE HELP SESSIONS TO BE FOR GROUP QUESTIONS?

HOMEWORK? There were 95 who stated that they would like the help session to be for group questions and 20 who stated that they did not want the help session to be for group questions. There were 137 who wanted a help session for homework and 7 who did not want a homework help session.

TABLE 13. HELP SESSION FOR GENERAL QUESTIONS AND/OR HOMEWORK

Subject of Help Session		Number of Responses	Percentage
General questions	YES	95	83
	NO	20	17
	TOTAL	115	100
Homework	YES	137	93
	NO	7	7
	TOTAL	147	100

QUESTION V - WHAT TIME OF DAY OR NIGHT WOULD BE BEST FOR A HELP SESSION?

The most numerous responses for the time of the help session were 7:30, 7:00, 8:00, 2:00, 2:00-4:00, Wednesday night, and more than one time during each week.

QUESTION VI - DO YOU VISIT THE INSTRUCTOR DURING OFFICE HOURS WHEN YOU NEED HELP? There were 76 affirmative responses and 96 negative responses.

TABLE 14. VISIT THE INSTRUCTOR WHEN HELP IS NEEDED

Visit the Instructor	Number of Responses	Percentage
Do visit the instructor	76	44
Don't visit the instructor	96	56
TOTAL	172	100

QUESTION VII - DO YOU FEEL THAT YOU CAN ASK QUESTIONS IN CLASS? There were 140 who felt they could ask questions in class; seven persons were undecided and 30 did not feel that they could ask questions in class.

TABLE 15. FREE TO ASK QUESTIONS IN CLASS

Ask questions	Number of Responses	Percentage
Feel can ask questions	140	79
Undecided	7	4
Feel can't ask questions	30	17
TOTAL	177	100

QUESTION VIII - WAS YOUR PRINCIPLE SOURCE OF HELP THE INSTRUCTOR? THE TEXT BOOK? OTHER? There were 56 students who thought their instructor was the principle source of help. There were 140 who responded that they

used the text for their principle source of help. Other sources of help were students in Commerce 226, friends, other texts, other instructors, and their high school background.

TABLE 16. PRINCIPLE SOURCE OF HELP

Principles Source of Help	Number of Responses	Percentage
Instructor	56	29
Textbook	140	71
TOTAL	196	100

QUESTION IX - DO YOU FEEL THE HOMEWORK MADE A SIGNIFICANT CONTRIBUTION TO UNDERSTANDING THE COURSE? There were 152 affirmative responses. There were seven students who were undecided about how much the homework contributed to the course and there were 16 who felt that the homework made no significant contribution.

TABLE 17. HOMEWORK'S CONTRIBUTION TO THE COURSE

Homework's Contribution	Number of Responses	Percentage
Significant	152	87
Undecided	7	4
Not significant	16	9
TOTAL	175	100

QUESTION X - DO YOU USE SUPPLEMENTARY MATERIALS AND PROBLEMS WHICH WERE NOT SPECIFICALLY REQUIRED? There were 38 students who used unrequired materials and 14 who did sometimes. Those who did not use any supplementary materials totaled 114.

TABLE 18. USED SUPPLEMENTARY MATERIALS AND PROBLEMS

Supplementary Material	Number of Responses	Percentage
Used supplementary materials	38	23
Sometimes used supplementary materials	14	8
No supplementary materials	114	69
TOTAL	166	100

QUESTION XI - APPROXIMATELY HOW MUCH OUTSIDE TIME DO YOU SPEND ON THE COURSE EACH WEEK? There was one student who stated that he spent 0 to 2 hours each week; 59 students stated that they spend 2 to 4 hours each week; 40 stated that they worked on the course 5 to 6 hours per week; 34 indicated they used 7 to 8 hours each week for accounting; 18 students had between 9 and 10 hours per week; 11 students spent more than 10 hours a week on the course.

TABLE 19. TIME SPENT ON COURSE EACH WEEK

Hours	Number of Responses	Percentage
0 - 2	1	.6
2 - 4	59	36.0
5 - 6	40	24.5
7 - 8	34	20.9
9 -10	18	11.0
10 up	11	7.0
TOTAL	163	100.0

QUESTION XII - HOW DOES THIS COMPARE WITH YOUR OTHER COURSES? There were 7 who felt that accounting principles required less time than their other courses, but there were 97 who felt that it required more. There were 50 students who thought it compared about the same as other courses for time requirements.

TABLE 20. TIME SPENT ON THIS COURSE IN COMPARISON TO OTHER COURSES

Comparison	Number of Responses	Percentage
Less time	7	4.5
Same	50	32.5
More time	97	63.0
TOTAL	154	100.0

QUESTION XIII - DO YOU THINK THE CREDITS GIVEN ARE ADEQUATE? TOO MANY? TOO FEW? There were 130 responses to the option that the credits were adequate. For the credits being too few, 42 responded. There were 2 who thought the credits given were too many.

TABLE 21. RELATION OF CREDITS GIVEN TO WORK OR VALUE OF COURSE

Credits Given	Number of Responses	Percentage
Adequate	130	75
Too few	42	24
Too many	2	1
TOTAL	174	100

QUESTION XIV - HAVE YOU HAD HIGH SCHOOL BOOKKEEPING? IF YES, DID IT HELP YOU IN 225? There were 69 who had had high school bookkeeping and, out of those, 53 said that it helped them in 225. There were 114 who had not had any high school bookkeeping.

TABLE 22. HIGH SCHOOL BOOKKEEPING AND IF IT HELPED

Bookkeeping	Number of Responses	Percentage
Had bookkeeping	69, helped 53	38, helped 77
No bookkeeping	114	62
TOTAL	183	100

QUESTION XV - DO YOU FEEL YOU COULD HAVE SUCCESSFULLY CHALLENGED COM 225? There were 32 affirmative responses and 138 negative responses. There were 11 students who were undecided at this point in the quarter.

TABLE 23. COULD SUCCESSFULLY CHALLENGE THE COURSE

Challenge	Number of Responses	Percentage
Could have challenged	32	18
Undecided	11	6
Not have challenged	138	76
TOTAL	181	100

QUESTION XVI - DO YOU FEEL THAT SPECIAL EFFORT SHOULD BE MADE TO INSURE THAT INSTRUCTION IN ALL SECTIONS IS APPROXIMATELY UNIFORM? There were 150 who felt that special efforts should be made to insure uniform instruction and 29 who did not.

TABLE 24. SPECIAL EFFORT TO INSURE UNIFORM INSTRUCTION

Uniform Instruction	Number of Responses	Percentage
Make a special effort	150	84
No special effort	29	16
TOTAL	179	100

QUESTION XVII - SHOULD STUDENTS IN ALL SECTIONS BE GIVEN THE SAME TEST?

There were 97 affirmative responses and 77 negative responses.

TABLE 25. COMMON HOUR TESTS

Common Hour Tests	Number of Responses	Percentage
Have common tests	97	56
No common tests	77	44
TOTAL	174	100

QUESTION XVIII - DO YOU FEEL THERE ARE SPECIAL PROBLEMS HAVING A DIFFERENT TEACHER FOR EACH SECTION? There were 94 who felt that there are problems with a different instructor for each section and 69 who felt there were no special difficulties. Comments received were: teachers didn't stress same things equally; tests were difficult when each instructor didn't help with wording and material stressed; classes moved at different rates; methods used were better in some classes.

TABLE 26. PROBLEMS WITH A DIFFERENT INSTRUCTOR FOR EACH SECTION

Problems	Number of Responses	Percentage
Were problems	94	58
No problems	69	42
TOTAL	163	100

QUESTION XIX - DO YOU FEEL SHORT QUIZZES ARE HELPFUL? There were 130 affirmative responses and 40 negative responses.

TABLE 27. SHORT QUIZZES BENEFICIAL

Short Quizzes	Number of Responses	Percentage
Are helpful	130	76
Not helpful	40	24
TOTAL	170	100

QUESTION XX - WHAT TYPE OF EVALUATION IS MOST APPROPRIATE: TAKE-HOME QUIZZES? OPEN-BOOK QUIZZES? DROP QUIZZES? OBJECTIVE TESTS? PROBLEM TESTS? There were 65 responses to having objective tests; 102 responses to problem tests; 72 responses to take-home quizzes; 50 responses to open-book quizzes; additionally, there were 23 responses to drop quizzes.

TABLE 28. TYPE OF EVALUATION MOST APPROPRIATE

Type of Evaluation		Number of Responses	Percentage
Tests	Objective	65	39
	Problem	102	61
	TOTAL	167	100
Quizzes	Take-home	72	50
	Open-book	50	34
	Drop	23	16
	TOTAL	145	100

QUESTION XXI - SHOULD STUDENTS BE ASSIGNED TO SECTIONS ACCORDING TO MAJOR OR OPTION? There were 73 affirmative responses and 80 negative responses.

TABLE 29. ASSIGNED SECTIONS ACCORDING TO MAJOR OR OPTION

Assigned Sections	Number of Responses	Percentage
Have assigned sections	73	48
No assigned sections	80	52
TOTAL	153	100

QUESTION XXII - SHOULD SPECIAL SECTIONS BE OFFERED FOR STUDENTS WHO HAD HIGH SCHOOL BOOKKEEPING? There were 78 who felt there should be a special section for those with high school bookkeeping and 80 who did not.

TABLE 30. SPECIAL SECTION FOR THOSE HAVING HIGH SCHOOL BOOKKEEPING

Special Section	Number of Responses	Percentage
Have a special section	78	49
No special section	80	51
TOTAL	158	100

QUESTION XXIII - SHOULD AN HONOR SECTION BE PROVIDED? There were 71 students in favor of an honor section and 75 opposed to it.

TABLE 31. PROVIDE AN HONOR SECTION

Honor Section	Number of Responses	Percentage
Have an honor section	71	49
No honor section	75	51
TOTAL	146	100

QUESTION XXIV - DO YOU THINK A LIBRARY TEST FILE WOULD CONTRIBUTE TO LEARNING THE MATERIAL? There were 125 affirmative responses and 42 negative responses.

TABLE 32. LIBRARY TEST FILE CONTRIBUTE TO LEARNING

Library Test File	Number of Responses	Percentage
Contribute to learning	125	75
Not helpful to learning	42	25
TOTAL	167	100

The only additional comment received was that the students wanted to have their tests returned for them to keep.

TEACHER QUESTIONNAIRE

A questionnaire was given to the people who taught either principles course fall or winter quarter. Eleven questionnaires were sent out and eleven, or 100 per cent, were returned; although not every person answered each individual question.

QUESTION I - DO YOU THINK A LARGE LECTURE CLASS WITH SMALLER DISCUSSION SECTIONS WOULD BE BETTER THAN INDIVIDUAL SECTIONS? DISCUSSION GROUP SIZE? COMMENTS. One person answered affirmative with a size of 20; another said yes with a size of 25 to 30 students. There were seven negative responses. Some of the comments were: to have a smaller class so that discussion would be possible; to have a two-hour session with a lecture for the first hour and problem solving or application during the second hour.

TABLE 33. CLASS SCHEDULING: LECTURE DISCUSSION VERSUS INDIVIDUAL SECTION

Large Lecture Class with Discussion Groups	Number of Responses	Percentage
Yes	2	18
No	7	64
Other	2	18
TOTAL	11	100

QUESTION II - WHO SHOULD BE IN CHARGE OF COORDINATING 225 OR 226?

(A) ONE WHO IS NOT TEACHING THE COURSE? (B) ONE WHO IS TEACHING THE COURSE? (C) ALL PRINCIPLES (225 OR 226) TEACHERS? (D) COMMITTEE FROM ACCOUNTING DEPARTMENT? (E) COMMITTEE FROM FACULTY? (F) OTHER?

Seven said the coordinator should be one who is teaching the course.

Three said a committee from the accounting department. One said the head of the accounting department. Some comments were that the coordinator should take care of the paper work, distribute necessary information, and be open for suggestions.

TABLE 34. STATUS OF COORDINATOR

Who Should be Coordinator	Number of Responses	Percentage
One not teaching the course	0	0
One teaching the course	7	64
All principles teachers	0	0
Committee from accounting department	3	27
Committee from faculty	0	0
Other	1	9
TOTAL	11	100

QUESTION III - SHOULD REGULAR MEETINGS FOR THE TEACHERS BE HELD? There were seven affirmative responses and three negative replies. The reason for holding a meeting should be to make exams and to decide what to stress in the course.

TABLE 35. HOLD REGULAR MEETINGS FOR TEACHERS

Regular Meetings	Number of Responses	Percentages
Yes	7	64
No	3	27
TOTAL	10	100

QUESTION IV - IF NOT, HOW OFTEN SHOULD THEY GET TOGETHER? Comments on this were: often enough to get objectives accomplished; the beginning of the quarter and before each test; two times a quarter; before each section of course material; for to five times per quarter.

QUESTION V - DO YOU THINK IT WOULD HELP EQUATE THE SECTIONS IF: (A) ALL HAD THE SAME HOMEWORK ASSIGNMENTS? (B) HOMEWORK GRADED THE SAME WAY? (C) QUIZZES EQUATED IN DIFFICULTY? (D) QUIZZES OVER SAME TYPE PROBLEMS? Seven said if all had the same homework assignments it would help equate the sections. Five and one who was not too sure said having the homework graded the same way would help. Two felt that quizzes should be equated in difficulty. Seven felt the quizzes should be over the same type of problems.

TABLE 36. PROCEDURE TO EQUATE SECTIONS

Procedures to Equate Sections	Number of Responses	Percentage
All had same homework	7	64
Homework graded same way	5	45
Quizzes equated in difficulty	2	18
Quizzes over same type problems	7	64

QUESTION VI - DO YOU THINK SHORT QUIZZES ARE HELPFUL? Nine said short quizzes would be helpful; one questioned their value.

TABLE 37. SHORT QUIZZES HELPFUL

Give Short Quizzes	Number of Responses	Percentage
Helpful	9	90
Not helpful	1	10
TOTAL	10	100

QUESTION VII - WHAT TYPE OF EVALUATION IS MOST APPROPRIATE? (A) TAKE-HOME TESTS? (B) OPEN-BOOK TESTS? (C) DROP TESTS? Three felt open-book tests were most appropriate; four felt drop tests were best; two thought announced tests were best; and one wanted a combination of the three alternatives given.

TABLE 38. TYPE OF EVALUATION MOST APPROPRIATE

Type of Evaluation	Number of Responses	Percentage
Take-home test	0	0
Open-book test	3	30
Drop test	4	40
Announced	2	20
Combination	1	10
TOTAL	10	100

QUESTION VIII - WHAT FORM OF EVALUATION IS MOST APPROPRIATE? (A) OBJECTIVE? (B) PROBLEM? (C) ESSAY? (D) OTHER? One felt that objective tests were most appropriate. Eight responded to giving problem tests. Two felt a combination of the types of tests would be best.

TABLE 39. TYPE OF TEST MOST APPROPRIATE

Type of Test	Number of Responses	Percentage
Objective	1	9
Problem	8	73
Essay	0	0
Other	2	18
TOTAL	11	100

QUESTION IX - HOW SHOULD HOMEWORK BE GRADED? (A) CHECK PLUS, CHECK, CHECK MINUS? (B) FIVE POINTS? (C) TAKE BEST ASSIGNMENTS TO EQUAL TOTAL POINTS? (D) OTHER? Two answered that option (a) was a good form for grading homework. Four were inclined toward giving five points. Other comments received were: check the homework, if complete, give them points; if not, give them points on the percentage completed; do not grade the homework and give the students a chance to make mistakes.

TABLE 40. WAYS OF GRADING HOMEWORK

Grading Homework	Number of Responses	Percentage
Check plus, check, check minus	2	18
Five points	4	37
Take best assignments	0	0
Other	5	45
TOTAL	11	100

QUESTION X - SHOULD STUDENTS WHO HAD BOOKKEEPING BE IN A SPECIAL SECTION? Three teachers answered affirmative; seven felt that there should not be a special section for those who had high school bookkeeping and one was undecided about how good an idea it would be.

TABLE 41. SPECIAL SECTION FOR STUDENTS WITH HIGH SCHOOL BOOKKEEPING

High School Bookkeeping Section	Number of Responses	Percentage
Have a special section	3	27
Not have a special section	7	64
Undecided	1	9
TOTAL	11	100

QUESTION XI - SHOULD AN HONOR SECTION BE PROVIDED? There were six who answered affirmative and four who answered negatively. One was undecided because there were not enough students with an accounting major.

TABLE 42. PROVIDE AN HONOR SECTION

Honor Section	Number of Responses	Percentage
Provide an honor section	6	55
Not provide an honor section	4	36
Undecided	1	9
TOTAL	11	100

QUESTION XII - SHOULD STUDENTS BE ASSIGNED TO SECTIONS ACCORDING TO MAJOR OR OPTION? Six were in favor of having students assigned to sections according to their major or option; three responded negatively. Two were not sure: one had not made up his mind and the other did not really know if special treatment would be good.

TABLE 43. ASSIGNING STUDENTS ACCORDING TO MAJOR OR OPTION

Sections According to Majors or Options	Number of Responses	Percentage
Special sections	6	55
No special sections	3	27
Undecided	2	18
TOTAL	11	100

QUESTION XIII - DO YOU THINK A LIBRARY TEST FILE WOULD CONTRIBUTE TO LEARNING THE MATERIAL? Five answered affirmatively; three answered negatively; two were undecided about special sections according to majors or options.

TABLE 44. LIBRARY TEST FILE

Library Test File	Number of Responses	Percentage
Have a library test file	5	45
No library test file	3	27
Undecided	2	18
TOTAL	10	100

QUESTION XIV - SHOULD SPECIAL EFFORTS BE MADE TO INSURE THAT INSTRUCTION IN ALL SECTIONS IS APPROXIMATELY UNIFORM? There were nine affirmative answers and one negative response. One person made the comment that instruction should be approximately equal, but it was not possible to be exactly the same.

TABLE 45. EQUALIZING SECTIONS

Instruction Equal	Number of Responses	Percentage
Make a special effort	9	82
No special effort	1	9
Undecided	1	9
TOTAL	11	100

QUESTION XV - SHOULD THERE BE MORE HELP TO PROCTOR THE TESTS? Only one person answered affirmatively while eight responded negatively. Two others felt it depends on the group size and that sometimes proctoring could be improved.

TABLE 46. TEST PROCTORS

Test Proctors	Number of Responses	Percentage
Have help to proctor tests	1	9
No help to proctor tests	8	73
Commented	2	18
TOTAL	11	100

QUESTION XVI - SHOULD STUDENTS IN ALL SECTIONS BE GIVEN THE SAME HOUR TESTS? SAME FINAL? Eight wanted to give the same final while only six wanted to give the same common hour exams. Three felt that a common final was not desirable, but only two felt that common hour tests were undesirable. One individual was not decided about common hour tests.

TABLE 47. SAME TESTS FOR ALL SECTIONS

Same Tests		Number of Responses	Percentage
Common hour exams	YES	6	67
	NO	2	22
	UNDECIDED	1	11
	TOTAL	9	100
Common finals	YES	8	73
	NO	3	27
	TOTAL	11	100

QUESTION XVII - SHOULD THERE BE A TEST ROOM FOR EACH SECTION? Eight responded affirmatively about a test room; three responded negatively.

TABLE 48. SEPARATE TEST ROOMS

Separate Test Rooms	Number of Responses	Percentage
Have separate rooms	8	72
No separate rooms	3	27
TOTAL	11	100

QUESTION XVIII - IS IT SATISFACTORY TO HAVE MORE THAN ONE SECTION IN A ROOM IF THE ROOMS ARE IN THE SAME HALL ON THE SAME FLOOR? Nine responded affirmatively about separate testing rooms if in the same building; one responded negatively.

TABLE 49. TEST ROOMS IN SAME BUILDING

Separate Test Rooms in Same Building	Number of Responses	Percentage
Have separate rooms	9	90
No separate rooms	1	10
TOTAL	10	100

QUESTION XIX - SHOULD IDENTIFICATION CARDS BE CHECKED AT THE TESTS? Five teachers answered affirmatively; four answered negatively. One felt that if the group was large and the instructor did not know his students then cards should be checked.

TABLE 50. IDENTIFICATION CARDS

Identification Cards	Number of Responses	Percentage
Check identification cards	5	50
Don't check identification cards	4	40
Depends on class size	1	10
TOTAL	10	100

QUESTION XX - IS IT SATISFACTORY TO HAVE TESTS AT NIGHT? Ten instructors felt that night testing was fine. One teacher wanted to give tests during class time.

TABLE 51. NIGHT TESTS

Night Testing	Number of Responses	Percentage
Have night tests	10	91
No night tests	1	9
TOTAL	11	100

QUESTION XXI - SHOULD ALL TESTS BE MADE BEFORE THE QUARTER STARTS? Four stated that the tests should be made before the quarter started; six felt that they didn't need to be. One responded that if there was time this was a good idea, but that if the test was completely new there probably wouldn't be time.

TABLE 52. TESTS MADE BEFORE QUARTER BEGINS

Tests Made at Beginning of Quarter	Number of Responses	Percentage
Have tests made at start	4	36
Not have tests made at start	6	55
If possible, have tests at start	1	9
TOTAL	11	100

QUESTION XXII - SHOULD TESTS BE MADE BY: (A) THE COORDINATOR? (B) ONE TEACHER? (C) TEACHERS TOGETHER? (D) SPECIAL COMMITTEE FROM THE ACCOUNTING DEPARTMENT? (E) OTHER? Three responded that the coordinator should make the tests and eight thought that the teachers together should make the tests.

TABLE 53. TEST PREPARER

Test Preparer	Number of Responses	Percentage
The coordinator	3	27
One teacher	0	0
Teachers together	8	73
Special committee	0	0
Other	0	0
TOTAL	11	100

QUESTION XXIII - SHOULD THE CHAPTERS BE DIVIDED DIFFERENTLY TO COINCIDE BETTER WITH TEST DATES? Two answered affirmative and six answered negative with the comments that test dates should be changed to coincide with the material better.

TABLE 54. CHANGE TESTS DATES

Test Dates Changed	Number of Responses	Percentage
Change test dates	2	25
Not change test dates	6	75
TOTAL	8	100

QUESTION XXIV - SHOULD THE TESTS BE GIVEN BACK TO THE STUDENTS? Eight responded that the tests should be given back; two felt that the tests should be kept. One wanted the return of tests to be the teacher's choice.

TABLE 55. GIVE TESTS BACK

Give Students Back Tests	Number of Responses	Percentage
Give tests back	8	73
Not give tests back	2	18
Teacher's choice	1	9
TOTAL	11	100

QUESTION XXV - SHOULD TESTS BE MADE SO THEY ARE ALL OBJECTIVE GRADING?

Seven answered favorably, two were opposed to having all tests possible to grade completely objectively. Two felt this was an impossibility or were undecided.

TABLE 56. GRADE TESTS OBJECTIVELY

Tests Graded Objectively	Number of Responses	Percentage
Grade only objectively	7	64
Not grade only objectively	2	18
Undecided	2	18
TOTAL	11	100

QUESTION XXVI - SHOULD TESTS BE GRADED AS A TEAM? OR BY THE INDIVIDUAL INSTRUCTOR? Three responded for team grading. Seven were for the individual instructor grading his own.

TABLE 57. TEAM OR INDIVIDUAL GRADING

Team or Individual Grading	Number of Responses	Percentage
Team grading	3	30
Individual grading	7	70
TOTAL	10	100

QUESTION XXVII - SHOULD THERE BE A SPECIAL TEST MADE FOR MAKEUPS?

Nine wanted special tests for makeup and two did not

TABLE 58. SPECIAL MAKEUP TESTS

Special Makeup Test	Number of Responses	Percentage
Have special makeup test	9	82
No special makeup test	2	18
TOTAL	11	100

QUESTION XXVIII - SHOULD MAKEUPS BE ALLOWED WITHOUT A DEAN'S EXCUSE?

Seven were for allowing makeup without a dean's excuse; four were against this.

TABLE 59. ALLOWING MAKEUPS

Allow Makeups	Number of Responses	Percentage
Must have dean's excuse	4	36
Not need dean's excuse	7	64
TOTAL	11	100

QUESTION XXIX - SHOULD THERE BE A STANDARD WAY TO HANDLE STUDENTS WHO MISS EXAMS? Eight wanted a standard way to handle those who missed exams. Three felt this was unnecessary.

TABLE 60. STANDARD PROCEDURE FOR MAKEUPS

Standard Procedure for Missed Exams	Number of Responses	Percentage
Have a standard procedure	8	73
No standard procedure	3	27
TOTAL	11	100

QUESTION XXX - SHOULD STANDARDIZED TESTS BE USED (AUTHORS, ETC.)? One person answered affirmatively, but ten responded negatively with the comment that there were not enough standardized tests.

TABLE 61. USE STANDARDIZED TESTS

Use Standardized Tests	Number of Responses	Percentage
Have standardized tests	1	9
No standardized tests	10	91
TOTAL	11	100

QUESTION XXXI - DO YOU THINK MANY STUDENTS COULD HAVE SUCCESSFULLY CHALLENGED THE COURSE? One responded affirmatively; nine thought that very few students could have challenged the course.

TABLE 62. CHALLENGE THE COURSE

Challenge the Course	Number of Responses	Percentage
Successfully challenged	1	10
Unsuccessfully challenged	9	90
TOTAL	10	100

QUESTION XXXII - DO YOU THINK CLEP EXAMS SHOULD BE USED FOR THE CHALLENGE TEST? Nine felt CLEP exams were appropriate for a challenge test; one did not want to give the CLEP exam for a challenge test. One person was unfamiliar with the CLEP exams.

TABLE 63. USE OF CLEP EXAMS FOR CHALLENGE TESTS

CLEP Exams for Challenge Test	Number of Responses	Percentage
Use CLEP exams	9	82
Not use CLEP exams	1	9
Unfamiliar	1	9
TOTAL	11	100

QUESTION XXXIII - DO YOU FEEL THE CREDITS GIVEN ARE ADEQUATE? TOO MANY? TOO FEW? Nine responded that the credits given were adequate; one felt that too many credits were given.

TABLE 64. CREDITS GIVEN

Credits Given	Number of Responses	Percentage
Adequate	9	90
Too many	1	10
Too few	0	0
TOTAL	10	100

QUESTION XXXIV - SHOULD THE SECTIONS BE: (A) GRADED TOGETHER WITH NO VARIANCE? (B) GRADED TOGETHER WITH SOME VARIANCE? (C) GRADED SEPARATELY? (D) OTHER? One response was for the (A) option; eight felt option (B) which allowed for some variance was best; two wanted the sections graded completely separately, or option (C).

TABLE 65. SECTIONS GRADED SAME

Sections Graded Same	Number of Responses	Percentage
Graded with no variance	1	9
Graded with some variance	8	73
Graded separately	2	18
TOTAL	11	100

QUESTION XXXV - SHOULD HELP SESSIONS BE SET UP? Eight responded affirmatively for help sessions while two responded negatively.

TABLE 66. HELP SESSIONS

Help Sessions	Number of Responses	Percentage
Have help sessions	8	80
Not have help sessions	2	20
TOTAL	10	100

QUESTION XXXVI - SHOULD HELP SESSIONS BE STRUCTURED: (A) TO COVER THE HIGH POINTS OF THE CHAPTERS? (B) TO TAKE GENERAL QUESTIONS? (C) TO HELP WITH HOMEWORK? (D) COMBINATION? Three stated help sessions should cover the high points of the chapter. Three felt that general questions should be answered. Four wanted a combination of chapter high points, general questions, and help with homework.

TABLE 67. STRUCTURED HELP SESSIONS

Structured Help Sessions	Number of Responses	Percentage
Chapter high points	3	30
General quexctions	3	30
Homework	0	0
Combination	4	40
TOTAL	10	100

QUESTION XXXVII - SHOULD LABS BE SET UP? Four responded affirmatively for labs; there were six who felt negatively about labs.

TABLE 68. LABS

Labs	Number of Responses	Percentage
Have labs	4	40
No labs	6	60
TOTAL	10	100

QUESTION XXXVIII - SHOULD THERE BE SPECIAL ROOMS TO TEACH ACCOUNTING IN? WITH LARGER DESK TOPS? ADDING MACHINES? CHAIRS IN A CIRCLE? OTHER? Nine instructors felt that special provisions should be made for a room to teach accounting. One instructor did not feel this way. Desks with larger tops were indicated by eight responses as needed. Four though adding machines would be an improvement. One person indicated that an overhead should be in the room.

TABLE 69. SPECIAL ACCOUNTING ROOM

Special Accounting Room	Number of Responses	Percentage	Yes	No
Have a special room	9	90	9	
Not have a special room	1	10		1
TOTAL	10	100		
SPECIAL ROOM PROVISIONS				
Large top desks	9	90	9	
Adding machines	5	50	4	1
Chairs in circle	3	30		3
Overhead	1		1	

QUESTION IXL - SHOULD AUDIO-VISUAL AIDS BE PROVIDED? WHAT? Nine responded that special audio-visual aids such as: demonstrations of concepts, example aids, and overhead should be provided. One responded negatively.

TABLE 70. AUDIO-VISUAL AIDS

Audio-visual Aids	Number of Responses	Percentage
Have special audio-visual aids	9	90
No special audio-visual aids	1	10
TOTAL	10	100

QUESTION XL - SHOULD TELEVISION BE USED FOR LECTURE? Two responded affirmatively. One stated that if the use of television was justified on a cost basis, it should be used. Seven responded negatively to using television.

TABLE 71. TELEVISION

Television	Number of Responses	Percentage
Use television	3	30
No television	7	70
TOTAL	10	100

QUESTION XLI - SHOULD STUDENTS HAVE ADDING MACHINES AVAILABLE TO THEM?

There were nine affirmative responses. One responded no because he felt that the problems should be simplified.

TABLE 72. ADDING MACHINES

Adding Machines	Number of Responses	Percentage
Have adding machines	9	90
Not have adding machines	1	10
TOTAL	10	100

QUESTION XLII - ARE THE MATERIALS USED FOR THIS COURSE SATISFACTORY?

There were six people satisfied with the material; three indicated that they were in between; one person was dissatisfied with the course material.

TABLE 73. COURSE MATERIALS

Course Materials	Number of Responses	Percentage
Satisfactory	6	60
In between	3	30
Unsatisfactory	1	10
TOTAL	10	100

QUESTION XLIII - SHOULD PRACTICE SETS BE USED? There were eight affirmative answers. There were three negative responses.

TABLE 74. PRACTICE SETS

Practice Sets	Number of Responses	Percentage
Use practice sets	8	73
Don't use practice sets	3	27
TOTAL	11	100

QUESTION XLIV - SHOULD HOMEWORK PAPERS BE AVAILABLE? There were eight favorable responses and two adverse responses.

TABLE 75. HOMEWORK PAPERS

Homework Papers	Number of Responses	Percentage
Have homework papers	8	80
No homework papers	2	20
TOTAL	10	100

QUESTION XLV - OTHER COMMENTS AND SUGGESTIONS TO IMPROVE COMMERCE 225 AND 226? Some of the suggestions to improve commerce courses are listed:

1. A new approach to teaching the course is needed.
2. Instead of scheduling help sessions, the instructors should be available for individual help.

3. Since the same material can be taught in a variety of ways, each instructor should have a little more latitude.
4. Less material should be covered each quarter.
5. Class enrollment should be limited to 50.
6. Behavioral objectives for the course should be outlined.
7. The accounting majors could take more accounting than the other options and majors.
8. Have a two hour lecture by an experienced teacher or team teach with coordinator responsible.
9. Have the teacher doing the lecture make the exams and class outline with help and advice of committee of discussion teachers.
10. Have two lab sessions a week with the first hour required for quizzes and homework explanations and collection. The second hour for help with problems. This would be a good spot for GTA's and using the machine's room.

CHAPTER IV

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

A multi-section course involves many variables which make it difficult to give the same foundation of knowledge and to evaluate students on a comparable basis. Coordinating the sections is one way of trying to standardize the material presented and the evaluations techniques.

SUMMARY

To obtain the information needed in this study, questionnaires were sent to schools attending the Midwest Association of Colleges and Departments of Business, students taking Commerce 225 winter quarter 1972, and to instructors of the course fall and winter quarters of the 1971-1972 school year. Of the 29 who were mailed questionnaires, 24 responded, or 86.2 per cent; there were 11, or 100 per cent of the teacher questionnaires returned. The students who were willing to fill out their questionnaire totaled 196. These results were tabulated by the number and percentage of those responding as was presented in Chapter III.

The review of literature was made from the material in the Montana State University library. The literature researched pertained to four areas: (1) method of instruction; (2) course objectives; (3) supplementary teaching materials; and (4) miscellaneous. The most prominent approach to teaching principles of accounting is to support the rules and concepts by reasoning. Goals should be definitely stated and outlined by the

Supplementary teaching aids are expanding and new ways of using old ones are making demonstrations easier to give and simpler to understand.

CONCLUSIONS

The conclusions were based on the results of the questionnaire.

Those drawn were as follows:

Other School's Questionnaire.

1. Most schools teach multi-sections of Principles of Accounting as a lab with an average of ten classes with forty-eight students per instruction period.
2. Provisions for special sections for any purpose are almost nonexistent.
3. Credits given for material in basic accounting are approximately nine quarter hours.
4. About fifty per cent of the schools had common hour exams, common final, one coordinator, same grading standards between sections, common assignment sheets, and help sessions or open labs.
5. Course objectives should be oriented toward understanding business and being able to analyze and supply the information business needs.

Instructor and Student Questionnaires.

Points of Agreement

1. Principles of Accounting should be a lecture class with no discussion groups.
2. There should be one coordinator, preferably one who is teaching the course.
3. Short quizzes are helpful.
4. Instructors felt there should be a special section for those who had high school bookkeeping. (See number 4, Points of Disagreement.)
5. Problem tests are most appropriate.
6. Students though a library test file would contribute to learning. (See number 6, Points of Disagreement.)
7. Both students and instructors felt there should be special efforts made to insure uniform instruction between sections.
8. There was some, but not complete, agreement about having a common final. (See number 7, Points of Disagreement.)
9. There were a majority of instructors who felt teachers should make common tests as a team.
10. Tests should be given back to students to keep.
11. Tests should be graded by individual instructors, not as a team.
12. A dean's excuse should not be required for makeup exams, but a standard exam makeup procedure should be established.

13. Standardized tests should not be used.
14. Both students and instructors felt that few people could have challenged the principles course.
15. Students and instructors felt that the credits given for the course were adequate.
16. Help sessions at 7:00 or 8:00 p.m. would be beneficial for general questions. (See number 8, Points of Disagreement.)
17. There should be a special room to teach accounting in which the desk tops would be larger and the chairs not in a circle arrangement.
18. Instructors felt that adding machines should be available to students.
19. The majority of instructors wanted to use practice sets and homework papers.
20. The course was required for about two-thirds of the students taking the class.
21. Students felt they could ask questions in class.
22. Student's principle source of help was the textbook.
23. Students responded that the homework made a significant contribution to the course.
24. Students felt that Principles of Accounting required more time than other courses.

Points of Disagreement

1. There was a difference of opinion about giving the same homework and equalizing the quizzes in difficulty.
2. Students wanted take-home or open-book quizzes; instructors felt drop or open-book quizzes were best.
3. There was no agreement on the way to grade homework.
4. Students were split over having a special section for those who had high school bookkeeping.
5. Both students and instructors were split over having an honor section and over assigning people to classes according to their major or option.
6. Teachers were in disagreement over a library test file.
7. There was disagreement over common hour exams.
8. Students wanted help on homework during the help sessions and teachers didn't think this was a function of the help session.
9. Instructors were split over having labs.
10. Students were split over visiting the instructor when help was needed.

RECOMMENDATIONS

The following are recommendations drawn from the review of literature and the questionnaire results.

1. Course objectives should be written; they should be primarily business oriented.
2. A person who is teaching the course, Principles of Accounting, should be appointed coordinator. His responsibilities should include having all the necessary information and instruction materials needed by the teachers. He should call meetings by the criteria decided upon by all the instructors.
3. Common hour exams, if given, should be made by all instructors as a team.
4. Help sessions should be considered for helping with homework and answering general questions.
5. Homework and quizzes should be graded somewhat the same since there was an indication that the sections should be equated.
6. Tests should be given back.
7. A special room for teaching accounting classes would be nice. The room could have desks with larger tops, a stationary overhead (See CHAPTER II, SUPPLEMENTARY TEACHING MATERIALS.) and adding machines available.

APPENDIX A

INTRODUCTION LETTER AND
QUESTIONNAIRE TO OTHER SCHOOLS

Dear Sir:

I am a graduate student at Montana State University. In partial fulfillment for a Master of Science Degree in Business Education, I am conducting a study on the coordination of multi-section courses involving principles of accounting.

Part of this study involves information and suggestions from several schools of business selected for this purpose. Please complete the enclosed brief questionnaire and return it in the enclosed envelope.

Respectfully yours,

(Mrs.) Judy Rippingale
Graduate Teaching Assistant

Enclosures 2

QUESTIONNAIRE FROM OTHER SCHOOLS

1. Do you teach your principles of accounting course in multiple sections? _____
 - a. Average size of each section? _____
 - b. Average number of sections per semester or quarter? _____
2. Is the principles course taught by: _____ All sections?
 - a. Graduate Teaching Assistants _____
 - b. Part-time instructors _____
 - c. Regular full-time staff members _____
 - d. Others -- Please specify _____
3. Are there special sections for:
 - a. Students with high school bookkeeping? _____
 - b. Students in different business options? _____
 - c. Students with non-business majors? _____
 - d. Honor section? _____
4. In covering the material contained in the principles of accounting sequence:
 - a. How many quarters? _____ or semesters? _____
 - b. Number of credits per instruction period? _____
5. Is the class a:
 - a. Lecture course? _____
 - b. Lecture-lab course? _____
 - c. Other -- Please specify _____
6. Do you have the following provisions for coordinating the sections:
 - a. Common hour tests? _____
 - b. Common final? _____
 - c. One coordinator? _____
 - d. Same grading standard for all sections? _____
 - e. Common assignment sheets for all sections? _____
 - f. Special open labs or help sessions? _____
 - g. Special audio-visio? _____
 - Television _____
 - Tape _____
 - Transparencies _____
 - Other _____
7. Have you developed a set of objectives for the principles course?
If so, I would appreciate a copy.
8. Comments:

APPENDIX B

STUDENT QUESTIONNAIRE

STUDENT QUESTIONNAIRE

A study is being done on coordinating principles of accounting. We hope to find ways this course can be improved; your responses will help.

1. Is this course required in your curriculum? _____ If not, what is your reason for taking it? _____
2. Do you think a large lecture class with smaller discussion sections rather than individual sections would be better? _____
3. If help sessions were set-up, would you attend? _____ How often? _____
4. Would you like help sessions to be for group questions? _____ Homework? _____
5. What time of day or night would be best for a help session? _____
6. Do you visit the instructor during office hours when you need help? _____
7. Do you feel that you can ask questions in class? _____
8. Was your principle source of help the instructor? _____ the text book? _____ other? _____
9. Do you feel the homework made a significant contribution to understanding the course? _____
10. Do you use supplementary materials and problems which were not specifically required? _____
11. Approximately how much outside time do you spend on the course each week? _____
12. How does this compare with your other courses? _____
13. Do you think the credits given are adequate? _____ Too many? _____ Too few? _____
14. Have you had high school bookkeeping? _____ If yes, did it help you in 225? _____

15. Do you feel you could have successfully challenged Com 225? _____
16. Do you feel that special effort should be made to insure that instruction in all sections is approximately uniform? _____
17. Should students in all sections be given the same test? _____
18. Do you feel there are special problems having a different teacher for each section? _____ If yes, please explain _____

19. Do you feel short quizzes are helpful? _____
20. What type of evaluation is most appropriate:
Take-home quizzes? _____
Open-book quizzes? _____
Drop quizzes? _____
Objective tests? _____
Problem tests? _____
21. Should students be assigned to sections according to major or option? _____
22. Should special sections be offered for students who had H. S. bookkeeping? _____
23. Should an honor section be provided? _____
24. Do you think a library test file would contribute to learning the material? _____

APPENDIX C

TEACHER QUESTIONNAIRE

TEACHER QUESTIONNAIRE

A study is being done on coordinating principles of accounting. We hope to find ways this course can be improved; your responses will help.

1. Do you think a large lecture class with smaller discussion sections would be better than individual sections? _____ Discussion group size? _____ Comments: _____
2. Who should be in charge of coordinating 225 or 226?
 - a. one who is not teaching the course? _____
 - b. one who is teaching the course? _____
 - c. all principles (225 or 226) teachers? _____
 - d. committee from accounting department? _____
 - e. committee from faculty? _____
 - f. other? _____
3. Should regular meetings for the teachers be held? _____
4. If not, how often should they get together? _____
5. Do you think it would help equate the sections if:
 - a. all had the same homework assignments? _____
 - b. homework graded the same way? _____
 - c. quizzes equated in difficulty? _____
 - d. quizzes over same type problems? _____
6. Do you think short quizzes are helpful? _____
7. What type of evaluation is most appropriate?
 - a. take-home tests? _____
 - b. open-book tests? _____
 - c. drop tests? _____
8. What form of evaluation is most appropriate?
 - a. objective? _____
 - b. problem? _____
 - c. essay? _____
 - d. other? _____
9. How should homework be graded?
 - a. check plus, check, check minus? _____
 - b. five points? _____
 - c. take best assignments to equal total points? _____
 - d. other? _____

10. Should students who had bookkeeping be in a special section? _____
11. Should an honor section be provided? _____
12. Should students be assigned to sections according to major or option? _____
13. Do you think a library test file would contribute to learning the materia? _____
14. Should special efforts be made to insure that instruction in all sections is approximately uniform? _____
15. Should there be more help to proctor the tests? _____
16. Should students in all sections be given the same hour tests? _____
Same final? _____
17. Should there be a test room for each section? _____
18. Is it satisfactory to have more than one section in a room if the rooms are in the same hall on the same floor? _____
19. Should identification cards be checked at the tests? _____
20. Is it satisfactory to have tests at night? _____
21. Should all tests be made before the quarter starts? _____
22. Should tests be made by:
 - a. the coordinator? _____
 - b. one teacher? _____
 - c. teachers together? _____
 - d. special committee from the accounting department? _____
 - e. other? _____
23. Should the chapters be divided differently to coincide better with test dates? _____
24. Should the tests be given back to the students? _____
25. Should tests be made so they are all objective grading? _____
26. Should tests be graded as a team? _____ or by the individual instructor? _____
27. Should there be a special test made for makeups? _____

28. Should makeups be allowed without a dean's excuse? _____
29. Should there be a standard way to handle students who miss exams? _____
30. Should standardized tests be used (authors, etc.)? _____
31. Do you think many students could have successfully challenged the course? _____
32. Do you think CLEP exams should be used for the challenge test?
33. Do you feel the credits given are adequate? _____ too many? _____ too few? _____
34. Should the sections be:
- a. graded together with no variance? _____
 - b. graded together with some variance? _____
 - c. graded separately? _____
 - d. other? _____
35. Should help sessions be set up? _____
36. Should help sessions be structured:
- a. to cover the high points of the chapters? _____
 - b. to take general questions? _____
 - c. to help with homework? _____
 - d. combination? _____
37. Should labs be set up? _____
38. Should there be special rooms to teach accounting in? _____ with larger desk tops? _____ adding machines? _____ chairs in a circle? _____ other? _____
39. Should audio-visual aids be provided? _____ What? _____
40. Should television be used for lecture? _____
41. Should students have adding machines available to them? _____
42. Are the materials used for this course satisfactory? _____

- 43. Should practice sets be used? _____
- 44. Should homework papers be available? _____
- 45. Other comments and suggestions to improve Commerce 225 and 226?

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