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LETTER FROM THE EDITORS

Welcome to the *Academy of Educational Leadership Journal.* The *AELJ* is owned and published by the Allied Academies, Inc., a non profit association of scholars whose purpose is to encourage and support the advancement and exchange of knowledge, understanding and teaching throughout the world. The *AELJ* is a principal vehicle for achieving the objectives of the organization. The editorial mission of this journal is to publish empirical, theoretical and scholarly manuscripts which advance the discipline, and applied, educational and pedagogic papers of practical value to practitioners and educators. We look forward to a long and successful career in publishing articles which will be of value to many scholars around the world.

The articles contained in this volume have been double blind refereed. The acceptance rate for manuscripts in this issue, 25%, conforms to our editorial policies.

We intend to foster a supportive, mentoring effort on the part of the referees which will result in encouraging and supporting writers. We welcome different viewpoints because in differences we find learning; in differences we develop understanding; in differences we gain knowledge and in differences we develop the discipline into a more comprehensive, less esoteric, and dynamic metier.

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Royce Caines and Michael Shurden
Editors
Lander University

Manuscripts

BUSINESS EDUCATION AND TECHNOLOGY: OBSERVATIONS ON THE USE OF PERSONAL DIGITAL ASSISTANTS (PDAs) BY DOMESTIC AND INTERNATIONAL EDUCATORS

Juan Santandreu, Lander University
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ABSTRACT

Most business educators all over the world have not remained indifferent to changes in technology that directly or indirectly provide opportunities to enhance administrative and academic responsibilities. Although the acceptance of innovations has penetrated relatively fast the educational arena, the adoption process and usage rates have varied among different levels of education and geographic areas (mainly national versus international arena). The purpose of this paper is to explore and compare the use of this technology by domestic and international business educators and the way they perceive the use of this innovation by students in the near future. To gather the information e-mail introduction letters linked to a web-based questionnaire were sent to a select group of business faculty members both in domestic and international institutions.

INTRODUCTION

Many educators working in higher education have experienced the popularity of Personal Digital Assistant (PDAs) grow as new developments in software applications for educational purposes have hit the market. Numerous institutions of higher education have been experimenting with PDAs applications and usage in and out of the classroom. The University of South Dakota, for instance, hands out a new Palm pilot to every incoming freshman. Students use their Palms both in and out of the classroom (Seavy, 2001). Faculty members specially, and students alike, are beginning to find practical applications of PDAs for enhancing their teaching, professional development, and school work.

Applications are available to help students organize their classes and schedules. Applications are also available that allow students to plan their project due date and their studying requirement for specific tests. Students could also use the Internet capabilities of PDAs to access web sites for out of class assignments for the teacher. The usage does not stop here, though; students could use PDAs for their word processing needs, spreadsheet requirements as well as data

base projects. Faculty applications are numerous as well, and the number of applications continues to grow. Application for faculty are available that not only records attendance and tests but also allows for the control and recording of results of homework and other assignments. Textbooks are available for downloading on the Palm, and faculty may even put their lecture notes on them as well. PowerPoint presentation can be made using PDAs, and many quantitative applications such as statistical packages are available for handheld personal systems.

The purpose of this paper is to explore and compare the use of this technology by domestic and international business educators and the way they perceive the use of this innovation by students in the near future.

REVIEW OF LITERATURE

Students and faculty members alike are finding endless ways to take advantage of the PDAs capabilities, both as personal tools to organize information, and as devices capable of supporting educational activities and projects.

Palm PDAs are going to be used by high school students to get and analyze economic data in Campbell, Ohio. The Concord Consortium, an education research and development organization, has used primary-grade students to measure and report seasonal heating and cooling trends using temperature sensors and PDAs (Rose, 2001).

This innovation has allowed students to learn how to apply technology to solve real problems. In Portland, Maine life sciences classes of sixth and seventh grade students are using Palm PDAs to conduct pollution research in the field. By using GPS locators, cameras, and temperature gauges, the students gather water temperature data, take photos, and input their findings in their Palms. After downloading the information into a computer the information is further analyzed and evaluated (Wood, 2002).

With Pocket Hyperchem Software, chemistry functions can be performed on PDAs that have Windows CE-based operating system. In this way researchers can built and visualize molecular structures (Studt, 2001). Software like this also could have important applications in chemistry education by allowing students to better understand complex chemical structures and formulations. In some colleges, Information Technology (IT) departments are supporting the use of PDAs on campus and provide users access to campus information through hardwire connections. At the University of Minnesota at Duluth, students are required to use PDAs in computer science and engineering courses (Roach, 2001).

In PDAs educators find more than just a way to control student attendance, performance, and contact information, additionally they can also prepare lesson plans by using HTML files and downloading them to the PDAs, directly from the Internet, as basic web pages (Williams, 2002).

According to Davies, information provided by Xcellent.net provides some insights into PDAs usage in retail organizations located in the UK. About 60% of all retailers already use PDA

devices, and it is expected to rapidly grow in the near future. Emphasizing the usage benefits is the key to success for PDA penetration in the business sector (Davies, 2002). Davies' point could be easily applied to the future success of the PDAs in the educational arena. Once faculty and students discover the multiple benefits associated with this impressive and relatively new technology, the adoption process is certain to occur quickly.

In a recent article J. Harkham looks at PDAs or handheld computers as the wave of the future. Details provided by Michael Crowley, head of the International School of Brussels (a Belgium Middle School) indicate that perceptions of PDAs as the new laptops of the future is of critical importance, and has constituted the main reason for them to develop a new course to provide adequate training to students on their use. (Harkham, 2002).

PDAs in the classroom will become the rule rather than the exception. Additional applications and uses for educational purposes are continually being developed. The Scantron Corp. under the name Classroom Wizard has developed classroom direct assessment tools. This particular PDA application is intended to serve as a testing and communication tool between students and teachers. The system allows teachers to administer pop quizzes on demand using the PDA and allows scores to be posted immediately on a computer. Faculty can identify individual and/or class learning (or lack of it) and make the necessary adjustments or offer needed support to a particular student (Hudgins, 2001).

High School administrators recently evaluated away to improve teacher-parent communication process by using PDAs. One method, called School Code of Recordable Events (SCORE) allows the recording and reporting of behavior. The information provided by this method help monitor and reduces student problems. The second method allows teachers to send confidential information to alert parents (via pagers) on the student's behavior. This method is identified as Parent Alert Signal System (PASS). Both methods have received high marks from parents and teachers (Strom & Strom, 2002).

Technological advances are happening so quickly that it is difficult to keep up with the innovations in PDA systems. New hybrids that combine the traditional PDA's with other functions such as telephone digital camera and wireless remote access are being introduced providing users for more flexible and powerful alternatives. Fossil is releasing new PDA's to provide some very exciting options in the form of watches with a touch sensitive screen that includes stylus pen, a calendar function, and an infrared port to allow users to store addresses and phone numbers. In addition the watches will be able to run some Palm OS applications (Berger & Arar, 2003).

There is no doubt that technological advances have affected and significantly influenced education at all levels. As PDA technology has become more flexible, reliable, and less expensive, its introduction in the educational arena has been facilitated. Faculty as well as students have benefited from the portability of PDA hardware and software that allows them to have accessibility on the go.

METHODOLOGY

To collect the information, a survey design was used. A web-based questionnaire was designed to facilitate and encourage respondent participation. Individuals teaching business courses-including faculty members of all ranks (Instructors to Professors) represented the population of interest. The listing provided by the Academy of Marketing Science Membership Roster 2000-2001 was used as a sampling frame. From this sampling frame, a convenience sample of 300 was drawn. The sample included both international and domestic faculty. An e-mail cover letter was sent for the initial contact. The cover letter had a web address link that provided individual participants a way to complete the questionnaire. The system provided a unique way to maintain both the privacy of the information and high ethical standards. The rate of return achieved using the web-based system of data collection was 32%.

RESULTS

Ninety-seven surveys were received from the 300 that were sent out. Seventy-nine of the surveys were sent by domestic faculty, and 18 of the surveys were sent by international faculty. Table I summarizes the sample characteristics for both domestic and international faculty.

Table 1: Summary of Sample Characteristics

	Domestic	International
PDA		
Own a PDA	49%	33%
Do not own a PDA	51%	67%
Purchase in very near future	8%	13%
Purchase sometime in future	53%	67%
Not at all	39%	20%
Operating System		
Palm operating system	78%	43%
Windows ce system	19%	43%
Other	3%	14%
Academic Experience		
10 or more years of experience	68%	56%
7 - 9 years of experience	20%	22%

Table 1: Summary of Sample Characteristics		
	Domestic	International
4 - 6 years of experience	11%	6%
1 - 3 years of experience	1%	16%
Academic Rank		
Professor	39%	39%
Associate Professor	37%	22%
Assistant Professor	13%	22%
Instructor	11%	17%
Gender		
Male	60%	67%
Female	40%	33%

Forty-nine percent of the domestic faculty own a PDA compared to only 33% of the international. However, 80% of the International faculty plan to buy a PDA compared to 61% for the domestic. The majority of the domestic faculty use the palm operating system while the international faculty is split between palm and windows ce. The areas of academic experience (categories 1-3 years and 4-6 years) and academic rank (categories associate and assistant professor) presented some differences, while gender and the other categories of the previously mentioned areas showed little difference between the two groups.

The objective of the survey instrument was to gather faculty perceptions relating to the use of PDAs. The respondents were asked to classify their interest level in five major areas: main software, general organizer, professional/academic organizer, personal, and other. Table 2 shows the usage of PDAs by domestic faculty and Table 3 reflects the usage of PDAs by international faculty.

In the area of main software, the international faculty indicated a 50% response in the Most Interested (MI) category concerning word processors. The domestic faculty had a 39% response in this category. The spreadsheet uses for both groups of faculty appear to be similar, while data base uses showed two thirds of the international faculty responding in the two "interested" categories compared to only 46% of the domestic faculty.

The interest in using PDAs as a general organizer was significantly higher than main software applications. However, the domestic faculty responses were higher then international responses in the MI category for all four of the general organizer uses. The domestic faculty appear to be using PDAs to a greater degree than international faculty in the area of general organizer.

The use of PDAs in the professional/academic organizer area reflected some differences between the two faculty groups. Approximately 89% of the international faculty show an interest in using PDAs for e-mails. Only 64% of the domestic faculty indicated an interest in this category.

Voice memo and papers (review/preparation) usage also received a higher percent for the international faculty in the two "interested" categories. The other three areas of professional/ academic organizer uses were somewhat similar between the two groups.

In the area of personal uses, the international faculty indicated a much greater interest than domestic faculty. Bank accounts, credit card control and investment control were areas of great interest for the international faculty, while most of the domestic faculty were not as interested in using PDAs in these areas. Obviously, the international faculty believe in the potential for PDAs to help them control their personal finances. The last category consisted of book reader, games, and travel alarm clock. With the exception of games, where the international faculty scored slightly higher, there appears to be very little difference in the responses from the two groups in this category.

Table 2: Summary of PDA Usage

Domestic					
Main Software	MI	SI	N	SU	LI
Word Processing	39%	26%	12%	9%	14%
Spread Sheet	20%	38%	18%	11%	13%
Data Base	20%	26%	25%	16%	13%
General Organizer					
Calendar/Appointment Book	90%	4%	2%	2%	2%
Memo Pad	54%	32%	10%	2%	2%
To-Do-List	64%	27%	5%	2%	2%
Address/Phone Book	94%	3%	5%	0%	0%
Professional/Academic Organizer					
Teacher Assistant	16%	20%	33%	18%	10%
E-mail	43%	21%	21%	8%	5%
Papers (Review/Preparation)	11%	18%	33%	11%	26%
Internet Access	44%	21%	25%	3%	7%
Voice Memo	18%	33%	23%	16%	10%

Table 2: Summary of PDA Usage					
Domestic					
Personal					
Bank Accounts Control	16%	21%	18%	10%	34%
Credit Cards Control	15%	18%	25%	11%	33%
Investments Control	11%	10%	28%	15%	36%
Other					
Book Reader	11%	34%	23%	13%	18%
Games	13%	13%	28%	13%	31%
Travel Alarm Clock	34%	31%	25%	4%	7%
Key: MI=Most Interested SI=Somewhat Interested N=Neutral SU=Somewhat uninterested LI= Least Interested					

Table 3: Summary of PDA Usage					
International					
Main Software	MI	SI	N	SU	LI
Word Processing	50%	17%	17%	16%	0%
Spread Sheet	17%	33%	17%	22%	11%
Data Base	28%	38%	17%	6%	11%
General Organizer					
Calendar/Appointment Book	72%	11%	17%	0%	0%
Memo Pad	33%	50%	17%	0%	0%
To-Do-List	50%	33%	17%	0%	0%
Address/Phone Book	67%	11%	22%	0%	0%
Professional/Academic Organizer					
Teacher Assistant	17%	28%	22%	11%	22%
E-mail	61%	28%	6%	6%	0%
Papers (Review/Preparation)	11%	28%	28%	28%	5%
Internet Access	33%	28%	22%	17%	0%
Voice Memo	17%	50%	6%	10%	17%

Table 3: Summary of PDA Usage					
International					
Main Software	MI	SI	N	SU	LI
Personal					
Bank Accounts Control	22%	50%	11%	11%	6%
Credit Cards Control	28%	50%	11%	11%	0%
Investments Control	11%	38%	22%	17%	11%
Other					
Book Reader	11%	22%	17%	22%	28%
Games	6%	28%	33%	17%	17%
Travel Alarm Clock	33%	33%	22%	6%	6%
Key: MI=Most Interested SI=Somewhat Interested N=Neutral SU=Somewhat uninterested LI= Least Interested					

CONCLUSIONS

There are numerous applications of faculty usage for PDAs both in and out of the classroom. Although domestic faculty appear to have a head start in using PDAs, international faculty show a strong interest in PDAs and are catching up fast. In fact, international faculty appear to be more interested than domestic faculty in certain areas such as personal financial control. Also, international faculty seem to be split between the palm operating system and windows ce, while domestic faculty primarily use the palm operating system. However, both domestic and international faculty must continue to be educated on the many uses of PDAs. Numerous applications are available to help not only teachers, but students as well. The quantity and quality of PDA applications for educators will continue to increase. Faculty must keep abreast of the many advantages in using PDAs.

As companies develop new technological advances and continue to improve the PDA features providing more power and flexibility of usage at a lower cost to consumers, they would have to effectively communicate the benefits to current and potential new users. In addition, training (tutorials) and technical support are particularly important in facilitating the adoption process. This is essential if the companies want to exploit in full the potential in the segment of business education and other areas of the educational sector where faculty schedules and responsibilities had over time increased in complexity.

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THE PREPAREDNESS OF SECONDARY SCHOOL TEACHERS CONCERNING THE EDUCATION OF LIMITED ENGLISH PROFICIENT STUDENTS

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ABSTRACT

As the number of Limited English Proficient (LEP) students increases in American secondary schools, so does the need to properly educate them. An increasing challenge for educators is to enable LEP students to gain access to the core curriculum in the mainstream classroom. The following paper discusses research conducted in three, rural, Utah school districts, pertaining to secondary teachers' feelings of preparedness in educating LEP students. Results of the surveys indicated that teachers were not able to recognize the unique needs of LEP students, nor understand how to help them gain access to the mainstream curriculum. The need for specific training on LEP teaching strategies and techniques was an underlying concern for most educators.

INTRODUCTION

In the year 2000, the number of LEP (Limited English Proficient) students nationwide was estimated at 2.4 million (Triennial Comprehensive Report on Immigration, 2000). States with large, urban school districts, such as California, Texas, and New York, have been addressing the challenge of how to educate LEP students for years. However, these large, urban districts are not alone in facing the challenge. Rural school districts throughout the nation are showing huge gains in the number of LEP students enrolled. For example, according to the Idaho Evaluation of Programs (2000), the number of LEP students in Idaho increased from 2,992 in 1990 to 16,338 in 2000. Utah had an increase of almost 2,000 LEP students between the years 2001 and 2002, and that number is still increasing (Utah Office of Education, 2003). With the passing of the No Child Left Behind Act (NCLBA), all states are now accountable for the education and performance of all students, and LEP students are specifically included in this accountability.

The issue of particular interest in this research was whether or not teachers from rural schools feel prepared for educating LEP students; and if teachers do not feel prepared, what can be done to help them become more prepared. The following research questions were addressed: 1) In

general, what are the problems that educators face when educating LEP students? 2) How can LEP students gain access to the mainstream, core curriculum? and 3) What more can be done to better prepare educators for teaching LEP students?

REVIEW OF LITERATURE

A growing challenge facing teachers today is that of helping LEP students to gain access to the mainstream, core curriculum including math, science, English, and social studies. Because of the language barrier, teachers can become frustrated, discouraged, and even give up on these students. According to a qualitative study conducted by Markham (2000), the majority of teachers stated that working with LEP students was very stressful. Most indicated that a challenge for them was learning how to cope with language and cultural barriers. Another issue cited was the lack of support and training provided by the school district. Some teachers commented that little is being done to integrate the LEP students into the mainstream curriculum. A rural, elementary school teacher stated:

Children who have experienced a lot of disruption in the recent past are brought to the U.S. and immediately enrolled in my classes. Many times it takes months to recover from the culture shock in order for them to feel ready to learn. They might also be educationally, emotionally, and socially deprived. It takes a very long time for them to be ready to learn. Sometimes I wonder if the gap will ever be narrow enough for them to be completely accepted socially and emotionally. (Markham, 2000, p. 273)

Many teachers are overwhelmed and confused with the LEP students that are in their classrooms. Some feel that it is a language issue, but according to Baker (1999) language is not the real issue. "Teachers shouldn't worry much about how they teach English as long as they use enough English. The research shows that nothing else matters all that much in the normal classroom setting" (p. 708). Ultimately, the real issue, which is often overlooked, is that the teachers' main objective is to help all students gain access to the mainstream, core curriculum. In mostly rural states, there are many small, isolated school districts with no English as a Second Language (ESL) programs for the LEP students. Therefore, the LEP students are placed into the mainstream curriculum, and the teachers are left to decide for themselves how best to educate these students. Specific strategies for teaching and training need to be developed for these rural school districts.

In an attempt to identify key concerns with respect to the education of LEP students in American secondary schools, the Council of Chief State School Officers (CCSCO) (1993) conducted a telephone survey of ESL and bilingual educators. A total of 33 state directors in 32 states responded to the survey. The states included in the survey contained over 75% of the total LEP student population enrolled in schools nationally The issue of greatest concern was that LEP students were unable to gain access to the mainstream, core curriculum. Not only must the LEP students learn English, but all the other skills necessary to fulfill standard requirements..

Directors from states with rural school districts (CCSCO, 1993) expressed concerns about how they would properly implement LEP programs into their schools. Most of these states have experienced growth in LEP students, but their numbers are still comparatively low, and therefore, limited funds are available for these programs.

A national survey of school teachers was conducted by Roseberry and Eicholtz (1994) to assess teachers' services to LEP students. Results indicated: 1) 65.7% of the teachers did not speak or understand the language that the LEP students spoke. 2) 52.3% stated that they lacked appropriate assessment instruments. 3) 14.6% lacked knowledge about the children's cultural characteristics. And, 4) 12.7% did not have the ability to distinguish a language difference from a language disorder.

RESEARCH DESIGN

Teachers within three, Utah school districts were surveyed concerning their feelings of preparedness in teaching LEP students. The three districts involved were excellent samples because they reflect the typical white-majority, middle-class schools that are experiencing steady growth in LEP students. With the cooperation of the BYU-Public Education Partnership, a questionnaire was created. It contained eleven, Likert-scale questions. The BYU-PEP, which has jurisdiction over the three school districts involved in the study, assisted in reviewing and evaluating the questions.

The dependent variable in the teacher study was the general feeling of preparedness among secondary school teachers for educating LEP students. This variable was divided and evaluated by eleven, Likert-scale questions. These questions were:

1)	From your personal observations of your school, how many students with limited English proficiency (LEP) do you think are enrolled?
2)	How much has, or would, specific training in educating LEP students help(ed) you in your current educational position?
3)	How much has, or would, specific training in multicultural education help(ed) you in educating LEP students?
4)	How well do you feel that LEP student's function(ed) in your classroom?
5)	How often do you feel that you need(ed) to change your teaching methods to facilitate the learning of LEP students?
6)	How often have you had disciplinary problems or misunderstandings in class due solely to the fact that the individuals were LEP?
7)	If you have received training from the school in educating LEP students, how helpful was it for you personally?

8)	How much do you feel that having a TESL (Teaching English as a Second Language) teacher in your school is (would be) helpful for you personally?
9)	Do you ever feel frustrated when you teach LEP students?
10)	How prepared do you currently feel to educate LEP students?
11)	How important is it for you personally to receive additional training concerning how to better educate LEP students?

The independent variables in this study, which were considered as having an effect on the preparedness of the school teachers, were:

1)	*Frequency* - The amount of experience that teachers have had with LEP students.
2)	*Training* - Forms of specialized ESL or multicultural training that educators may have previously had in universities or through public school in-service programs.
3)	*Outside Experience* - Previous cultural experience that educators have had with foreign language and international travel or living.
4)	*Subject Taught* - The content subject predominately taught by the teacher.

RESULTS

The overall response rate was 66%. Descriptive data with interpretations are presented first, followed by inferential data with significant findings.

Table 1: Response Rates of Districts

District	N size	Response (n)	Response Rate
Provo District	210	86	41%
Nebo District	258	240	93%
Alpine District	588	366	62%
All Districts	1056	692	66%

Variable One: Frequency

It was hypothesized that there would be a significant difference between teachers according to the amount of exposure (frequency) they had experienced with LEP students. Of a response pool of more than 600, only 50 teachers stated that they had "never dealt" with an LEP student.. These teachers who had never taught LEP students did not feel the need for specialized training, even though they did not feel prepared to teach LEP students. In general, however, all teachers indicated that they felt unprepared to educate LEP students and that LEPs were struggling in their classes.

Teachers were also compared by the amount of experience they had previously completed with LEP students. This amount of experience was divided into three parts: those who sometimes dealt with LEPs, those who often dealt with LEPs, and those who very often dealt with LEPs. The amount of exposure that teachers had with LEP students proved to be a significant factor in influencing teachers' feelings of preparedness. The more experience a teacher had with LEP students, the more they desired training in LEP strategies.

Variable Two: Training

It was theorized that teachers who had received specialized training would feel more prepared to teach LEP students than teachers who had no such training. It was surprising, that there were no significant differences between teachers who had received training and those who had not. How well the LEP students functioned in the classroom was not significantly higher for those teachers who had received training. Also of interest was the frustration level of the teachers. Those teachers with specialized training felt higher levels of frustration teaching LEPs than the teachers without training. Teachers with more LEP training had a stronger desire to receive additional training in LEP strategies.

Variable Three: Outside Experience

It was hypothesized that previous experience with language or cultural issues would increase teachers' feelings of preparedness in dealing with LEP students. In general, there were no significant differences between teachers who had previous experience living abroad or learning a foreign language with those who had less. Teachers with additional cultural/language experience did feel slightly more prepared to teach LEP students, and slightly less frustrated when teaching, but it was concluded that outside experience alone was not sufficient to prepare teachers for educating LEP students.

Variable Four: Subject Taught

It was hypothesized that there would not be much difference in preparedness due to subject taught. A trend seen repeatedly among Foreign Language teachers and Fine Arts teachers was that training was not needed. Yet, these particular teachers also stated that students were not successful in their classrooms and that they were not prepared to teach them. Most other subject areas generally indicated a need for specialized LEP training. It appeared from the results that subject did not play much of a role in teachers' responses.

Inferential Data

A univariate analysis was used to discover which of the independent variables (frequency, training, outside experience, subject taught) was the most significant in effecting teachers' feelings of preparedness. This meant that if there was a discrepancy between the full model (all variables) and the reduced model (independent variables only) of more than 0.90, the variable was not significant in interacting with the entire model. It was then removed and a second and third action was performed to continue eliminating variables that did not have significant interactions in the model. Table 2 shows which variables did, and did not, have significant interactions within the model.

Table 2: Significance Among Main Variables (lambda>=.90)

(Action 1)				
Main Effect	Frequency	Training	Outside Experience	Subject Taught
.570	.732	.650.	591	.588
(Subject was found insignificant when removed from the full model.)				
(Action 2)				
Main Effect	Frequency.	Training	Outside Experience.	Subject Taught
.588	.758	.674	.613	(withdrawn)
(Experience was found insignificant when removed from the full model.)				
(Action 3)				
Main Effect	Frequency	Training	Outside Experience	Subject Taught
.613	.802	.707	(withdrawn)	(withdrawn)
(The two remaining variables frequency, and training, were found to be significant overall factors (lambda>=.90) in influencing teachers' feelings of preparedness.)				

Using univariate statistical analysis, two variables were found to have significant effects on teachers' feelings of preparedness. Frequency, or amount of exposure teachers had with LEP students, appeared to have the strongest influence (.802), followed by the amount of teacher training (.707).

CONCLUSIONS

Four hypotheses were evaluated and tested using the data from the study. The first of these stated that there would be a significant difference between teachers who had larger amounts of frequency (exposure) with LEP students and those who had less exposure.

Teachers did not appear concerned with LEP student issues until they began to interact with them in the classroom. Teachers with more exposure to LEP students expressed an increasing concern for preparedness in LEP strategies. As teachers gained experience with LEP students, they tended to desire more specialized training. All teachers indicated that LEP's were struggling in their classes and they felt unprepared to educate them.

The second hypothesis stated that educators who have had some kind of specialized ESL or multicultural training would feel more prepared than teachers who have had no such training. In general, there were no significant differences between the two groups. However, teachers did indicate that specialized training helped them to feel somewhat more prepared in dealing with LEP students. Therefore, additional training has been found to be an important factor in helping teachers with LEP students.

The third hypothesis stated that educators who had some past experience with foreign languages or foreign cultures would feel more prepared, as compared with teachers who had no such training. This hypothesis was not supported by the results. Although cultural/language experience is valuable, it is not sufficient for teacher preparation in LEP education.

The fourth hypothesis stated that educators would not show significant differences in feelings of preparedness according to the subject in which they taught. This hypothesis was supported by the data collected,. Only Foreign Language teachers and Fine Art teachers had extremely low desires for additional training. Other than those two subjects, there were relatively no significant differences between subjects. The conclusion, therefore, is that training should be provided for all teachers and administrators.

Finally, in order to identify variables that significantly influenced the results, a multivariate analysis was performed. Frequency, or amount of exposure, teachers had with LEP students appeared to have the strongest influence on their feelings of preparedness. Amount of specialized training was the second most influential independent variable. The fact that teachers expressed a need for additional training, as they dealt more and more with LEP students, indicates that specific training will be needed in the schools.

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SOURCING THE LEADERSHIP NEEDS OF THE ACADEMIC ENTERPRISE: THE CRITICAL ROLE OF THE DEPARTMENT CHAIR

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ABSTRACT

This article reports the results of a survey of department chairpersons and describes its results in terms of the critical leadership needs facing academic departments. The survey results reveal that department chairs are heavily focused on traditional, internal responsibilities related to faculty, students and curriculum. These and other findings are discussed in light of critical success factors, suggesting that department chairs need to shift a portion of their attention to the demands of a broader set of stakeholders. The survey results also highlight the need to develop leadership skills among current faculty, who represent the most likely candidates to assume responsibility when current administrators are promoted, retire or return to faculty service. Strategies for engaging faculty in the administrative side of academic management are also discussed.

INTRODUCTION

The academic enterprise faces unprecedented challenges, with demands for institutional responsiveness coming from a variety of sources. Among public institutions, rapid enrollment growth often outpaces appropriations of state resources. Private institutions face an increasingly competitive and price-sensitive environment. Outcomes assessments, post-tenure review programs, and other accountability measures are forcing the academy to sharpen its focus on objective success criteria. Technological innovation, while offering exciting new possibilities for program delivery, strains financial resources and challenges faculty to update instructional approaches. The pace of globalization presents a similar challenge, threatening the relevance of programs that fail to adapt to new realities. These pressures cross the boundaries of traditional academic disciplines.

Crafting successful responses to these and similar issues depends heavily on the vision and skill of academic leaders. Researchers and observers of the academic enterprise frequently point to the critical role of the academic department and, implicitly, its leader the chairperson. Citing a policy paper of the Pew Charitable Trusts, Hecht, et al. offer a view of the academic department as "the principal agent for the purposeful recasting of American higher education" (1999, p. xiv). Bennett (1990) notes that the role department chairs play is essential to the success of deans and institutions. Phillips-Miller, et al. (2000) report that faculty look to administration to provide leadership and promote collaborative efforts. In short, department chairs are viewed by many as the front line of institutional management and the nexus of faculty, student, university and constituent relationships.

This article has two major objectives. First, we describe the characteristics and concerns of current department chairs relying on a broad-based survey of accounting department chairpersons. We then discuss findings in light of some of the critical leadership needs facing the academic enterprise. Our analysis suggests that current department chairs need to expand their focus to incorporate a wide range of critical issues. Likewise, academic departments must face the need to identify, attract and train visionary leaders to fill the void left by those approaching retirement or planning to return to faculty roles. The next sections review the details of the survey method, report results, and discuss strategies for developing effective departmental leadership.

SURVEY METHOD AND DEMOGRAPHIC DATA

In order to develop a profile of current leadership, a questionnaire was mailed to 700 administrators of accounting programs (departments, divisions, areas) in colleges and universities throughout the United States. Respondents to this survey are hereafter referred to as "chairs" or "chairpersons." Participants were randomly selected from the 1998-1999 Hasselback Accounting Faculty Directory (Hasselback, 1998). A total of 229 usable responses were received, representing a response rate of 32.7%. Comparison of the first and last 25% of responses indicated no significant differences, limiting concerns about the existence of possible non-response bias. Limiting the survey population to accounting department chairs imposes some limitations on the generalizability of findings. However, the issues addressed in the current research closely parallel the concerns expressed by department chairpersons and researchers in a variety of disciplines.

Forty five percent of respondents were between ages 50 and 59. Their average tenure as a chairperson was approximately six years. Fifty-seven percent of respondents were administrators at AACSB-accredited institutions, while 28% lead departments that have separate AACSB accounting accreditation. Nearly two-thirds of respondents worked at public institutions; over three-quarters were employed by schools that grant graduate degrees. The ratio of males to females was 77% to 23%, respectively, and respondents' academic units included an average of nine faculty members.

The remainder of the questionnaire asked respondents to respond to a variety of questions, primarily using five-point, Likert-type scales. These scales were labeled at the endpoints, 1=unimportant and 5=very important. Questions explored respondents' motivations for accepting an administrative position, their perceptions of key administrative responsibilities, their self-perceptions of job satisfaction and effectiveness, and their future plans, among others. Key findings are summarized in Tables 1 and 2 and discussed in the next section of this paper.

Table 1: Response Summaries for Selected Questions

Please rate the importance of the following factors on your decision to accept your current position.	Frequency of 4 or 5 ratings	Percentage	Mean Rating
Opportunity to provide leadership	172	75.1	3.95
Other	57	24.9	4.48
Desire for an administrative career	56	24.5	2.37
Greater monetary compensation	54	23.6	2.51
Reduced teaching load	34	14.8	2.37
Geographic relocation	25	10.9	1.69
Job security	21	9.2	1.92
Prior to acceptance of your current position how did you perceive the importance of the following responsibilities…?			
Relationships with faculty	196	85.6	4.30
Faculty recruitment and selection	183	79.9	4.16
Curriculum development	179	78.2	4.09
Faculty development	167	72.9	3.97
Relationships with students	167	72.9	4.03
Relationships with external stakeholders	162	70.7	3.94
Obtaining/maintaining accreditation	142	62.0	3.72
Resource allocation/budgeting	135	59.0	3.58
Student recruitment and placement	130	56.8	3.59
Relationships with other administrators	121	52.8	3.55

Table 1: Response Summaries for Selected Questions			
Please rate the importance of the following factors on your decision to accept your current position.	Frequency of 4 or 5 ratings	Percentage	Mean Rating
Student advisement	111	48.5	3.43
Fund raising	92	40.2	3.07
Based on your experience in this position how do you currently perceive the importance of the following responsibilities…?			
Relationships with faculty	202	88.2	4.44
Faculty recruitment and selection	193	84.3	4.38
Curriculum development	192	83.8	4.30
Faculty development	185	80.8	4.25
Relationships with students	177	77.3	4.18
Relationships with external stakeholders	175	76.4	4.11
Student recruitment and placement	166	72.5	3.99
Obtaining/maintaining accreditation	154	67.2	3.92
Relationships with other administrators	149	65.1	3.85
Student advisement	143	62.4	3.75
Resource allocation/budgeting	139	60.7	3.67
Fund raising	121	52.8	3.40

CHARACTERISTICS AND CONCERNS OF DEPARTMENT CHAIRPERSONS

The survey responses summarized in Table 1 are encouraging on a number of dimensions. Chief among these is the fact that the great majority of accounting chairpersons were motivated to accept their current position by the opportunity to provide leadership. Over three-quarters of respondents assigned a score of either 4 or 5 to this factor, and the mean rating was 3.95. Other factors, such as the desire for an administrative career, monetary compensation, and reduced teaching loads were dramatically less important to most respondents.

One area of concern was the minority of chairpersons who apparently accepted their position by default. In a follow up question, respondents were asked to describe the single most important

factor in their decision to accept an administrative position. Of the 20 who elected to provide a response, ten stated either that "no one else would take the job" or that there were no acceptable alternative candidates.

Another positive finding is that accounting chairpersons apparently undertook their role with a clear understanding of their responsibilities. Comparing the perceived importance of various responsibilities before and after experiencing the job yielded virtually no differences in priorities. The top six responsibilities-relationships with faculty, faculty recruitment and selection, curriculum development, faculty development, relationships with students, and relationships with external stakeholders-were unchanged by experience.

Consistency, however, may or may not indicate the correct focus for dealing with the challenges facing the academy. Even a casual inspection of these responses makes clear that these chairpersons were heavily focused on traditional, internal responsibilities-faculty, students, and curriculum. Responsibilities related to external stakeholders, accreditation, budgets and fundraising were consistently toward the middle or bottom of the priority list. As in the case of the higher priority responsibilities, these perceptions were essentially unchanged by experience on the job.

Table 2: Response Summaries for Selected Questions (continued)

	Frequency of 4 or 5 ratings	Percentage	Mean Rating
Please rate your overall job satisfaction (1=Very dissatisfied, 5=Very satisfied)	144	62.9	3.62
Please rate your overall job effectiveness (1=Not effective, 5=Very effective)	179	78.2	3.92
What is your perception of how your role as an administrator is viewed by: (1=Unimportant, 5=Very important)			
Immediate supervisor	178	77.7	4.12
Peer administrators	146	63.8	3.78
Faculty	145	63.3	3.85
Students	132	57.6	3.60
External stakeholders	131	57.2	3.68
What is your perception of your influence over outcomes in each of the following areas?			
Curriculum development	184	80.3	4.11

Table 2: Response Summaries for Selected Questions (continued)			
	Frequency of 4 or 5 ratings	Percentage	Mean Rating
Faculty recruitment and selection	175	76.4	4.04
Relationships with external stakeholders	148	64.6	3.78
Faculty development	135	59.0	3.60
Student advisement	132	57.6	3.58
Resource allocation/budgeting	109	47.6	3.31
Student recruitment and placement	105	45.9	3.33
Fund raising	92	40.2	3.19
How long do you intend to remain in your current position? (n=225)			
Less than 1 year	30	13.3	13.3
1-3 years	107	47.6	60.9
4-7 years	67	29.8	90.7
more than 7 years	21	9.3	100.0
	Frequency of 4 or 5 ratings	Percentage	Cumulative Percentage
Please indicate your area of employment immediately before your current position. (n=226)			
Faculty at current institution	151	66.2	66.2
Faculty at another institution	42	18.4	84.6
Other	35	15.4	100.0
Please indicate your immediate career aspirations. (n=226)			
Return to faculty position	99	43.8	43.8
Remain in current position	79	35.0	78.8
Higher academic administrative position	25	11.1	89.9
Other	22	9.7	99.6
Administrative position outside academia	1		

Job satisfaction among chairpersons was positive, but not overwhelmingly so. Of 229 respondents, 144 (62.9%) rated their job satisfaction either 4 or 5, while only five (2.1%) indicated that they were very dissatisfied. Mean job satisfaction was 3.62. Over three-quarters of respondents indicated that their immediate supervisor appreciated the importance of their role. However, other administrators and faculty were perceived as placing less importance on the role of the chair. Respondents perceived that students and external stakeholders were least likely to value the role of the chairperson.

Self-perception of job effectiveness was somewhat higher, with a mean value of 3.92. Ratings of 4 or 5 for job effectiveness totaled 179 (78.2%) and were consistent with related measures. A strong majority of respondents indicated that they are able to influence curriculum development (80.3%) and faculty recruitment and selection (76.4%), two of the key responsibilities identified in earlier questions. Third on this list was relationships with external stakeholders (64.6%). Influence on student-related outcomes and resource issues was perceived to be much lower, with resource allocation/budgeting, student recruitment and placement, and fund raising finishing at the bottom.

A final series of questions shed light on the prospects for turnover in the ranks of department chairs. Over 60% of respondents indicated that they planned to remain in their position for three years or less. An overwhelming 90.7% of respondents indicated that they planned to remain in their position for seven years or less. While many expected to retire, 43.8% indicated that they would return to a faculty position. Who are their likely replacements? Responses indicated that 66.2% of department chairpersons were members of their current faculty prior to accepting the leadership role, suggesting that the most likely candidates are already among the faculty. The next section of this paper discusses these findings in light of the critical leadership needs faced by academia.

BENCHMARKS FOR EFFECTIVE DEPARTMENTAL LEADERSHIP

Albrecht (2002) identifies four things that successful business organizations do very well:

- They successfully articulate a vision that is shared by all stakeholders.
- They implement processes to transform that vision into reality.
- They assess and mitigate risks that inhibit the success of processes and vision.
- They communicate the vision, processes, and risks effectively to vested stakeholders and other interested parties (Albrecht, 2002, 44-45).

These same success factors can be applied to the academic enterprise and, by extension, to the leadership role of the department chair. Albrecht and Sack (2000) outline a prescription for restructuring accounting programs. Their prescription is, however, applicable to virtually any

discipline-within or outside the business school-and can provide a reference point to assessing departmental leadership.

The first step in the proposed strategic planning process is to assess the environment faced by the program. Many of the questions posed concern the wants and needs of employers. Critics of higher education have long argued that the academy is out of sync with the modern reality of a technology-intensive global business community. The survey results reported in the previous section suggest that department chairpersons are strongly focused on internal stakeholders-faculty, students and university administrators-and traditional roles. Programs seeking to articulate a vision that is shared by all stakeholders, must attend to the wants and needs of employers and other external stakeholders. The willingness and ability of department chairs to devote more attention to external relationships is likely to be a key success factor. Fortunately, most respondents express confidence in their ability to build those relationships.

Careful consideration of degree offerings, course content and pedagogy are critical components of the prescription and correspond closely to the need to implement processes to transform a vision into reality. This responsibility fits well with the traditional role of a department chair and is consistent with the priorities expressed by survey respondents. The overwhelming majority of respondents identified curriculum development among their highest priorities and expressed strong confidence in their ability to influence outcomes in this area.

In terms of risk assessment and mitigation, department chairspersons' priorities may not fully correspond to the most pressing needs. Albrecht and Sack (2000) stress the importance of faculty development to the success of programmatic overhauls. Recruiting faculty, building relationships with them, and effecting faculty development were at the top of the administrators' priorities. Recruiting students and maintaining adequate resources are also critical success factors. However, few department chairs assigned high priority to these activities. Resource allocation/budgeting, student recruitment and placement, and fundraising were dead last in terms of perceived ability to exert influence.

Finally, the future plans of department chairpersons present both a challenge and an opportunity to business schools. The majority of survey respondents expected to leave their positions within three years, and the overwhelming majority within seven. If the current patterns persist, most of their replacements will come from the pool of existing faculty and many current department chairs will return to faculty positions. What types of initiatives are needed to help identify and develop their replacements?

BUILDING FOR THE FUTURE

Institutions have begun to recognize the value of training and support for department chairs. Fogg (2001) describes how accountability initiatives have motivated formal orientation and training sessions for department chairpersons. Such programs help chairs prepare to deal with legal issues,

budgeting, promotion and tenure policies and interpersonal relations. While these initiatives make sense, they are directed at current chairpersons. Gmelch (1991) notes that most chairs, "…come to the position without leadership training; without prior administrative experience; without a clear understanding of the ambiguity and complexity of their role…(p. 45).

Academic departments' needs for effective leadership are ongoing and well documented. Moreover, the faculty ranks are likely to remain the most fertile source of leadership talent at the departmental level. Accordingly, current administrators should make a concerted effort to exercise the administrative and leadership skills of faculty by involving them in the development and administration of departmental programs. Widespread faculty involvement in these roles can serve as a mechanism for identifying leadership talent and developing the skills and institutional knowledge needed to be an effective department chair.

Clearly, many faculty members will likely (and logically) resist extensive involvement in the implementation of departmental programs and processes. As Fogg (2001) notes, faculty members are accustomed to managing their own responsibilities, often working in isolation. For this reason, current chairs should seek to engage faculty gradually at the strategic and policymaking levels. This type of involvement should include leadership of standing committees charged with managing key departmental responsibilities and initiatives. Examples might include:

Strategic planning
Curriculum evaluation and development,
Faculty recruitment and development,
Student recruitment, retention and placement,
Alumni and employer relations, and others.

Participation on these types of committees can help faculty to build an understanding and appreciation for the scope of the responsibilities assumed by the department chair. Just as importantly, committee leadership provides an opportunity to test and improve the interpersonal skills needed to lead small groups charged with mission-critical tasks.

Departments seeking to develop future leaders might also consider establishing an "executive committee" of the faculty. Members of an executive committee can serve as intermediaries between the department chair and the faculty while they gain an appreciation for the competing priorities that influence the operation of a successful department.

Whatever the structure, a comprehensive, systematic effort to build administrative and leadership skills should benefit the department in at least three ways. First, regular exposure to

administrative responsibility should increase both the interest and ability of those most likely to assume departmental leadership in the future. Second, current administrators can take advantage of the opportunity to identify those best suited for leadership roles. Finally, even faculty who are unlikely to ever serve as chair can develop an appreciation for the responsibilities of the colleague described by Wilson (2001) as "Beggar, Psychologist, Mediator, Maid."

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ONLINE HOMEWORK ASSESSMENTS: BENEFITS AND DRAWBACKS TO STUDENTS

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ABSTRACT

What are the benefits and drawbacks to students of completing homework assessments online, as compared to using the pen-and-paper method? This research addresses this question within the context of multiple-choice homework assignments delivered with pen-and-paper and online methods. This paper presents the findings of three studies. Study One found that students who had experienced both the online and pen-and-paper homework methods, for otherwise similar tasks, strongly preferred the online method. Study Two found that the actual homework performance of students was comparable, regardless of the method used. Study Three generated a list of benefits and drawbacks to students of the online method, and reports that based on student perceptions the former outweigh the latter. This paper concludes that the online method is superior, for both students and instructor, to the pen-and-paper method for conducting simple homework assessments.

INTRODUCTION

What are the benefits and drawbacks to students of completing homework assessments online, as compared to using the pen-and-paper method? This research addresses this question within the context of multiple-choice homework assignments delivered with pen-and-paper and online methods. A brief review of the literature is presented first. Next comes a discussion of three studies.

Study One examines the preferences of students who have experienced both the online and pen-and-paper homework methods for otherwise similar tasks. Study Two compares the actual homework performance of students by comparing the results of using the online method with using the pen-and-paper method. Study Three generates a list of benefits and drawbacks of the online method, and explores the relative strengths of student perceptions of the items. The paper ends with conclusions and recommendations for future research.

LITERATURE REVIEW

There is a growing body of research that compares face-to-face with online methods of teaching (Ponzurick, France & Logar, 2000; Johnston, 2001; Smith, 2001). Studies have compared the outcomes of entire face-to-face and online courses, including homework, "lecture," assessment and discussion components. They show, in general, that students perform comparably (on exams) in face-to-face and online courses, and enjoy online courses more (Arvan et. al., 1998). Instructors say that the online methods take more work, but they find the challenge of online teaching stimulating and enjoyable (Coppola, Hiltz & Rotter, 1999).

Comparing face-to-face and online courses in their entirety does not reveal the tradeoffs in efficacy among the individual course components. Knowledge about individual components is especially useful in designing a "hybrid" course-one with a combination of face-to-face and online features. Conceptually, a hybrid course could contain the best components of both the face-to-face and online methods. This research looks at just the homework component of a face-to-face course. Only the homework component is "converted" to the online method, and the outcomes are compared to those of the pen-and-paper method.

Research that has focused on the homework component has been largely descriptive. Studies have reported mixed findings on student performance, and have offered few insights into student preferences (Penn, Nedoff & Gozdik, 2000). Study One is designed to compare the preferences of students who have experienced both the pen-and-paper and online methods.

STUDY ONE RESEARCH METHOD

Study One asked students to compare the online method of doing homework with the pen-and-paper method. In this study, only students who had experienced both methods in courses were considered. This was possible because the online method had been recently introduced at the time of this research, and the memory of experiences with the pen-and-paper method were still fresh in the minds of students who were then using the online method. Only the homework component of the course was changed from the pen-and-paper to the online method, to create a hybrid course. Class meetings, discussions, exams, etc. remained as face-to-face methods.

The homework task for both methods was to submit answers to ten multiple-choice questions for each chapter of a textbook. The questions were drawn from a test bank. The purpose of the homework was to encourage students to read the textbook and to stay "on pace" with the course. Each assignment was worth a relatively small amount toward the final course grade (one-half of one percent). The multiple-choice homework and other assignments in total contributed 25% of the final grade.

The pen-and-paper method consisted of the following steps: (1) Obtain homework documents (questions and response form) when distributed at a class meeting, (2) Complete

homework, (3) Submit response form at start of subsequent class meeting, and (4) Get correct responses and calculate score. The student kept the questions document to study for an exam.

The online method consisted of the following steps: (1) Obtain homework document from instructor's web page, (2) Complete homework, (3) Submit responses online at course website, (4) Get correct responses immediately from course website, and (5) Verify that credit was recorded in the grade book. The BlackBoard CourseInfo course management system hosted the course website, and provided the assessment and grade book functions. (Online method and BlackBoard are used interchangeably in this research. References to BlackBoard in this paper imply the CourseInfo product). The instructor's web page on the university server provided "static" homework documents, because students preferred to complete the homework prior to beginning the online assessment.

A student completed the homework "offline," and then submitted his or her responses at the course website on the university's course management system (in this case, BlackBoard CourseInfo Version 5.1). The student got correct responses immediately, and could verify that credit was recorded in the online grade book.

Student preferences were measured with a survey instrument. The survey was administered to students in courses that used the online homework method. The findings of Study One are presented next.

STUDY ONE FINDINGS

The findings on student preferences (Table 1) are dramatic. Only students who had previously completed a course that used the pen-and-paper method were asked these questions. Students who compared their online homework experience with their previous pen-and-paper experience (n = 21) were asked to respond to the statement: "Overall, I prefer the ___ method of doing homework." Students overwhelmingly preferred the online method (90%) to the pen-and-paper method (10%).

Students were also asked to respond to the statement: "I think my homework performance would be better in a class that uses the ___ method." Table 1 shows that a large majority (86%) believed that their homework performance would be better with the online method than with the pen-and-paper method (14%).

Table 1: Student Preferences of Homework Method

Statement	Online	Pen-and-paper
"Overall, I prefer the ___ method of doing homework."	19 (90%)	2 (10%)
"I think my homework performance would be better in a class that uses the ___ method."	18 (86%)	3 (14%)

The responses of all students (n = 48; not just those with pen-and-paper experience) to the following open-ended question were considered: "What did you like (and dislike) about submitting your answers to practice questions quizzes over the Internet?" The most frequent responses are listed in Table 2.

Students liked the online method because it was "quick and easy" and allowed them to work at their own pace, on their own time. One might suspect that students liked the freedom from attending class, but this was not the case as other graded events occurred during class meetings. Students also liked receiving immediate feedback on their score, the correct answers to the questions, and the assurance that their grades were recorded in the grade book. Some students liked the ability to "get ahead" by completing assignments far in advance of the due date.

Table 2: Student likes and dislikes about the Online Method
Students liked:
The online method was faster, easier, more convenient than "handing it in."
The ability to get immediate feedback on one's correct answers, and one's grade.
The ability to submit homework "before it is due, to get ahead."
Students disliked:
The possibility of getting "locked out" of a quiz due to an error or computer problem.
The hassle of getting access to a computer and Internet connection.
The necessity of printing out questions for study purposes.

Students disliked the fact that they could be "locked out" of the assessment and unable submit their questions. This can occur when a student's attempt is aborted due to an error (such as going "back" in the browser) or a lost Internet connection (common among dial-up users). Many students do not have access to an Internet-connected computer at home, and find it a hassle to make a trip to the computer lab to do homework (which highlights the value of pen & paper as a "portable word processor"). This also may explain why many students printed out the homework documents to complete the assignments and for studying. The online homework method did not save any trees but merely shifted the printing function from the instructor to the students.

A limitation of Study One was that it measured student perceptions of performance, but not actual homework performance. The question of performance is considered next in Study Two. Also, Study One asked students about the benefits and drawbacks of using BlackBoard in only a casual way, and hence elicited a short list of items with little explanation. The benefits and

drawbacks of the online method as perceived by the students are explored more deeply in Study Three.

STUDY TWO

The goal of Study Two was to compare the actual homework performance of students who used the pen-and-paper method to that of students who used the online method. Student homework performance was defined as the percentage of assignments that were submitted on time and of acceptable quality. (Acceptable quality was defined as seven or more correct responses out of ten; this allowed the instructor to avoid revising grades due to the inevitable errors or poor wording in test bank questions).

Table 3 shows student homework performance. Students in Term 1 (n = 35) and Term 2 (n = 46) achieved homework performance of 91% and 93%, respectively, while using the pen-and-paper method. Students in Term 3 (n = 42) and Term 4 (n = 19) achieved homework performance of 88% and 97%, respectively, while using the online method. This research is based on the teaching of five undergraduate international marketing courses over a 17-month period (four terms).

Table 3: Comparing homework performance for the online and pen-and-paper methods

Term	Homework method	Success rate	Enrollment
Term 1	pen-and-paper	91%	35
Term 2	pen-and-paper	93%	46
Term 3	online	88%	42
Term 4	online	97%	19

Source: Homework credit recorded in the class grade books.

This research does not control for other variables that could affect homework performance, and the data are a census of students in a small convenience sample of classes. Term 4 was a summer course, which may explain the extraordinary performance of the students. Perhaps it is easier for students to stay "on task" over a five-week summer period than over a fifteen-week semester. Nevertheless, one can conclude that student performance from using the online method (from 88% to 97% success) is comparable to the pen-and-paper method. The conversion of the homework component of a face-to-face course to the online method (a hybrid course) does not dramatically change student performance for better or worse.

STUDY THREE

The goals of the third study are to gain a deeper understanding of the benefits and drawbacks to students of BlackBoard's assessment features. In Study One, participants answered open-ended questions to reveal their perceptions of BlackBoard's benefits and drawbacks. In Study Three, the lists of benefits and drawbacks are expanded with data from additional survey respondents and with focus group feedback. Additional insights are gained from responses to Likert-scaled survey items about benefits and drawbacks.

STUDY THREE RESEARCH METHOD

Study Three was conducted with a new set of participants. The participants were students in two upper-division undergraduate marketing courses. Students received a nominal amount of extra credit for participating (about one percent of the course grade in value). The credit was awarded as the survey forms were distributed so that responses could be given anonymously. The survey was comprised of three parts.

In part one of the study, participants were asked to respond to a survey. The survey asked a number of questions about the respondent's satisfaction with the course and with using BlackBoard, including: "If given the option, would you prefer the pen-and-paper method (handing in an answer sheet in class for the practice questions homework), or would you prefer to submit your answers to BlackBoard? Please briefly explain your answer." At this point students wrote their reasons for and against BlackBoard in an open-ended format.

In part two of Study Three, the researcher met with groups of three or four participants in a "focus group" setting. Five of these sessions were conducted. The participants were given a list of the benefits and drawbacks of using BlackBoard's homework features. These lists were compiled with data from Study Two and part one of Study Three. Participants were asked: "Please make a checkmark to the left of each statement that reflects your opinion of the benefits to you personally of using BlackBoard to submit homework (as compared with the hardcopy method). Check all that apply to you personally." This instruction was followed by a list of sixteen benefits. Students were also asked: "What other benefits did get from using BlackBoard for homework?"

Participants were then asked in a similar manner to indicate from a list of eight drawbacks those that "apply to you personally," and to note "What other drawbacks did get from using BlackBoard for homework?" Participants were finally instructed: "After you finish putting a check by the benefits and drawbacks statements, go back and rank the top three checked benefits and top three checked drawbacks. Put a number to the left of each of the top statements that shows its rank." These top-ranked benefits and drawbacks became the basis for the focus group discussion.

After the written task was completed (about five to seven minutes), a focus group moderator rejoined the group to discuss the responses. The moderator asked probing questions such as "Why

is ___ an important drawback (or benefit)?" This discussion yielded insights into the meaning of the benefits and drawbacks, which led to the rewording of some items and the generation of new items.

In part three of Study Three, respondents of the survey in part one completed a revised survey form. They rated their level of agreement with statements about the benefits and drawbacks of the online method. They responded on a Likert-type seven point scale with these anchors: "1 = not at all a benefit" and "7 = very much a benefit." A parallel scale was used for the drawback items. A summary of the findings from these data is reported next.

STUDY THREE FINDINGS

The mean responses to the survey questions about the benefits of using BlackBoard for homework are reported in Table 4. The data represent the responses of 29 participants (8 women and 21 men). Respondents ranged in age from 20 to 35 with a mean age of 22.4 years. The benefits are discussed first. The benefits can be divided into three tiers at the natural breaks in the mean scores. Each tier is discussed in turn.

Tier one statements (means from 6.21 to 6.55) refer to the unique capabilities of BlackBoard. Participants agreed most strongly that the ability to choose a convenient time to submit homework on BlackBoard was a personal benefit (as compared with the pen-and-paper method). Another highly rated benefit was the ability to "get ahead" by completing assessments early. These were highly valued by almost everyone. Other highly rated items relate to the process of submitting homework online: you can see your score, get the correct answers, and know that you are done.

Students enjoyed the degree of control that BlackBoard gave over the homework process. One insight from the focus group was that students liked the "finality" of completing homework on BlackBoard. For example, a student could complete a homework assignment with the pen-and-paper method at home. But the student is not really "finished" because he or she must submit the paper in class at a later time, and the process is not complete until the instructor scores the work, enters the grade, and returns the paper to the student. The BlackBoard method allows a student to submit the homework online, receive a grade, and verify that the grade has been recorded. Hence BlackBoard eliminates tasks that require multiple participants to perform, and that are separated by time and space, and hence vulnerable to errors or omissions. Assignments completed via BlackBoard are final and verified.

A second tier of items received response means between 5.14 and 6.03. These refer to task that can be accomplished online or with pen-and-paper, but for which the online method is preferred. It is easier, faster, and more organized to complete assessments online. Students do not have to worry about losing papers or coming to class to turn in assignments. Students liked the freedom from clutter and "not having to physically keep up with homework." The course management software organized the homework process and grade record for the student and freed them from this

"mental overhead." Students liked to sharpen their computer skills by using BlackBoard. Another focus group insight was that students benefited by completing the assignments twice, by first writing on a paper copy "offline" and then submitting their responses online. This had the unintended benefit of reinforcing the learning of concepts in the assignment.

The lowest tier consists of three items with response means between 4.79 and 5.00. Respondents agreed with these statements as benefits, but not strongly so relative to the other items. Although not a top-rated benefit, BlackBoard was fun to use. The lowest items were statements that "BlackBoard encourages me to do my homework well" and "I learn more using BlackBoard." These data are perhaps ominous for instructors who intend to use online methods to improve learning. Improved learning is not a benefit that is being strongly realized by students, at least according to their perceptions.

The mean responses to the survey questions about the drawbacks of using BlackBoard for homework are reported in Table 5. The drawbacks can also be divided into three tiers at the natural breaks in the mean scores, and are discussed in turn. Tier one statements (means of 5.31 and 5.59) refer to technical problems with using the online method. Participants agreed most strongly that the possibility of getting "locked out" of BlackBoard while taking an assessment was a personal drawback. The second most important drawback is related: a student who waits until the last minute to submit homework, and has difficulty getting an Internet connection, would not be able to submit his or her homework. Respondents, on average, agreed that these two statements only were drawbacks of the online method.

Table 4: Student ratings of the benefits of using BlackBoard for homework

Statement about a "benefit"	Mean	S.D.
I could submit my homework on BlackBoard whenever I wanted, which was convenient.	6.55	.64
I could "get ahead" by completing assignments far ahead of the due date on BlackBoard.	6.45	.74
Once my homework is posted on BlackBoard, it is done and I don't have to remember to turn in paper.	6.35	1.06
I could see my scores in the online grade book in BlackBoard.	6.28	1.29
I could get the correct answers immediately in BlackBoard.	6.21	1.61
I don't have to worry about losing papers when I use BlackBoard.	6.03	1.47
Using BlackBoard encourages me to do my homework on time.	5.97	1.49
It is easier to submit homework on BlackBoard.	5.93	1.45
I can do homework faster on BlackBoard.	5.83	1.64

Table 4: Student ratings of the benefits of using BlackBoard for homework		
Statement about a "benefit"	Mean	S.D.
My homework was organized on BlackBoard without me having to keep track of papers.	5.76	1.74
I did not have to come to class to get or turn in assignments.	5.31	1.66
Using BlackBoard helps me to improve my computer skills.	5.28	1.87
Doing the questions twice (on paper and BlackBoard) helps me learn.	5.28	1.75
I enjoyed learning BlackBoard as a new way to use the computer.	5.14	1.92
It was fun to use BlackBoard.	5.00	1.98
Using BlackBoard encourages me to do my homework well.	4.86	1.95
I learn more using BlackBoard.	4.79	1.88
Source: Responses on a 7-point scale to the statement: "Please circle the number that reflects your opinion of the benefits to you of using BlackBoard to submit homework (as compared with the pen-and-paper method)."		

Table 5: Student ratings of the drawbacks of using BlackBoard for homework		
Statement about a "drawback"	Mean	S.D.
I could get "locked out" of the BlackBoard quiz if I had a computer problem	5.59	2.13
If I waited until the last minute, the Internet connection might be down and I could not submit my homework.	5.31	2.21
I have difficulty getting access to a computer at times to use BlackBoard.	3.41	2.18
I feel more secure if I turn in my homework on paper.	3.17	1.92
I have to go through too many web pages to get to where I submit my homework on BlackBoard.	3.14	1.91
It is easier to forget to do my homework on BlackBoard.	3.00	2.12
It is easier to turn in homework on paper.	2.35	1.92
I dislike using computers in general, and prefer paper for submitting homework.	1.83	1.56
It is too complicated to submit homework on BlackBoard; paper would simpler.	1.59	1.07
I could not figure out how to use BlackBoard.	1.52	1.07
Source: Responses on a 7-point scale to the statement: "Please circle the number that reflects your opinion of the drawbacks to you of using BlackBoard to submit homework (as compared with the pen-and-paper method)."		

These drawbacks are related to the "one shot" nature of the online assessment mentioned in Study One. Students are allowed one opportunity to complete an assessment online. Once they submit the assessment (or fail to submit it), they cannot re-open the assessment. This is a problem when an online session is terminated before the student can complete the assessment. A session can be terminated early if a computer loses a network connection (common with dial-up access), or by operator error such as the closing of a browser window to the assessment web page.

The instructor can reset a student's attempt, but cannot make the assessment available to one student and not others, a problem if the due date has passed. The instructor has the option of allowing multiple attempts, but if the software is set to reveal the correct answers after a student submits his or her responses, a subsequent attempt presents little challenge. One option would be for the instructor to set the software to not reveal the answers, and then spend more time in class going over the correct answers. The solution to this problem is not without tradeoffs.

A second tier of items received response means between 3.00 and 3.41. These refer to drawbacks inherent in the process of using the online method. They include a difficulty getting access to a computer, inconvenience of navigating to the location of the assessment online, and a feeling of insecurity about submitting homework online. Although some respondents agreed that these items were drawbacks, on average the response means were below the 3.5 mid-point on the seven-point scale, and closer to the "not at all a drawback" endpoint. Hence respondents did not agree that the items in the final tier (means of 1.52 to 2.35) were drawbacks. These low-rated items refer to a general preference for paper and a dislike of computers, which were preferences that were not found among this group.

A major drawback of the online method from Study One, the "necessity of printing out questions to study in the future," was not found in Study Three. This is because the instructor distributed printed copies of all homework at the beginning of the term, and thereby eliminated this drawback.

STUDY THREE CONCLUSIONS

Study Three found that respondents were very positive toward the online method, which confirmed the general finding of Study One. In particular, they reported a high level of agreement with 17 benefits of the online method, with mean scores from 4.79 to 6.55 on a seven-point scale. Respondents rated the unique benefits of the online method most highly, followed by its advantage over the pen-and-paper method on comparatively similar tasks. Respondents agree that enhanced learning was a benefit of the online method, but weakly compared to their agreement with other benefits.

Study Three confirmed that the major drawback of the online method was the potential for technical difficulties that could frustrate users from successfully completing their homework. No other drawbacks were identified as problems, based on response averages.

The results of Study Three are encouraging to any instructor who is considering using the online method of conducting assessments. The benefits to students far outweigh the drawbacks. The major drawback is the perception of technical problems, and it has been the author's experience that these rarely occur. It is estimated that the incidence of failed submissions via the online method is one for every 200 successes over the course of a term. These generally occur early in the term as people are learning to use the online method. An instructor could give students one or two "second chances" during a semester to relieve the anxiety of the prospect of a failed attempt. At the extreme the instructor could allow multiple attempts so students can "practice" questions, although lost is the incentive to complete the homework for credit.

CONCLUSIONS AND RECOMMENDATIONS

This research shows that students strongly prefer the online method to the pen-and-paper method for doing homework. Also, homework performance using the online method is comparable to the pen-and-paper method. Study One found that students who have experienced both the online and pen-and-paper homework methods, for otherwise similar tasks, strongly prefer the online method. Study Two found that the actual homework performance of students is comparable, regardless of the method used. Study Three generated a list of benefits and drawbacks to students of the online method, and reports that based on student perceptions the benefits far outweighed the drawbacks.

Students' strong preference for the online method over the pen-and-paper method may lead to enhanced satisfaction with a "hybrid" course. In general, students like to have control over the homework process. They like the capability of completing their homework online, at their convenience, and to work ahead of the class schedule. They like the ability to confirm that their homework credit is in the grade book.

The online homework method has benefits and drawbacks for the instructor as well (Johnston, 2002). The primary benefit is savings in effort spent managing the logistics of the pen-and-paper homework process. The instructor is freed from copying, distributing, collecting, sorting, and filing homework documents. The online method also eliminates the need to score homework and record the scores in a grade book. The problems of missed, lost, and submitted-late assignments are largely eliminated. The purposes of homework-to keep students engaged with the material and on track with the course-are preserved. The online method automates the repetitive tasks that add little value to the teaching process. Moving these repetitive tasks outside of the class time period enables an instructor to do more interesting things in the classroom.

The benefits come with drawbacks. A significant effort is required to put the homework assessments online. Most students involved in this research were relative "newbies" at using a course management system and needed considerable upfront training. This contributed to the need for significant instructor efforts to troubleshoot both student and course management software

problems. Once students were successfully enrolled in and trained to use the course management system, the instructor's effort was reduced to the relatively minor tasks of managing the assessments and the course site in general.

This paper concludes that the online method is superior, for both students and instructor, to the pen-and-paper method for conducting simple homework assessments. More research is needed to determine the effect on student learning of each method.

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INTRODUCTORY ACCOUNTING CURRICULUM CHANGES: A LONGITUDINAL INVESTIGATION OF THE COMPLEX ISSUES FACING SMALL SCHOOLS

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ABSTRACT

This paper investigates the effects of changes to the introductory accounting curriculum on student retention, student course grades, student attitudes toward accounting and faculty attitudes toward the new teaching approach. In an effort to meet the changing demands of the accounting profession the faculty at a small midwestern college developed a plan for revising the first two introductory accounting courses offered to all students majoring in a business related field with guidance provided by The Accounting Education Change Commission (AECC). The AECC, appointed by the American Accounting Association (AAA), developed two statements on the future of accounting education. Position Statement Number One: Objectives of Education for Accountants set out the Commission's views on accounting education and provided a focus for the academic community. Position Statement Number Two: The First Course in Accounting outlined the knowledge, skills and orientation accounting students should possess to be successful. Empirical results of student performance are presented. The paper concludes with a discussion of how suggestions made by the AECC and again in the monograph "Accounting Education: Charting the Course through a Perilous Future" will likely affect small colleges. The results of this investigation and the related discussion are important because they address the special issues faced by the hundreds of small schools who are now struggling to comply with directives from the accounting profession regarding curriculum reform.

INTRODUCTION

The accounting profession has been calling for a change in the way colleges and universities prepare students for careers in accounting since the eighties. In 1986, a special committee appointed by the American Accounting Association (AAA) issued recommendations referred to as the Bedford Report. The committee stated that accounting should no longer be taught as a narrow technical subject but instead as a broad information development and distribution function to be used for economic decision making.

Shortly thereafter, the then "Big 8" national accounting firms issued a position statement that specifically delineated the wide range of skills that practitioners of accounting must develop to

effectively meet the challenges of the profession (Arthur Andersen, et al., 1989). The reported, entitled Perspectives on Education: Capabilities for Success in the Accounting Profession, was developed because of a growing concern regarding both the quality and number of accounting graduates available for hire by the accounting profession. It emphasized the need for communication, intellectual and interpersonal skills, as well as knowledge of public accounting.

The Perspectives report clearly stated that the focus of education should not be on passing of the CPA examination, but on development of analytical and conceptual thinking. To achieve a change in focus, it was suggested that "the current textbook-based, rule-intensive, lecture/problem style should not survive as the primary means of presentation" (p. 11). Suggested new methods included seminars, simulations, extended written assignments and case analyses. Although the report emphasized capabilities as opposed to curriculum content, the "Big 8" backed up their recommendations for change with millions of dollars to be awarded to institutions of higher education so that innovative curriculum changes could be explored. They also encouraged the AAA to take a leadership role in establishing a committee to guide academia in its curriculum-change efforts.

In response to the Big 8's position statement, the AAA formed a special committee called the Accounting Education Change Commission (AECC) to take on the task of directing the reform of accounting education. The AECC issued its first position statement in 1990 (Flaherty & Diamond, 1996). Position Statement Number One: Objectives of Education for Accountants reiterated, but with greater detail, the recommendations regarding desired capabilities put forth by the "Big 8" in their previous paper.

The committee's second position statement isolated the first course in accounting (Flaherty & Diamond, 1996). It states that the objective of the first course in accounting "is for students to learn about accounting as an information development and communication function that supports economic decision-making" (p. 2). The first course is intended to be an introduction to accounting as opposed to introductory accounting meaning that emphasis should be placed on how accounting information is used in decision-making and not on how such information in prepared. The statement recommended that faculty "put a priority on their interaction with students and on interaction among students...and should be promoted by methods such as cases, simulations, and group projects" (p. 4).

Colleges and universities across the country have made significant curriculum changes in an effort to adhere to the recommendations of the AECC and others (Saudagaran, 1996; Marcheggiani, 1999; Ainsworth, 2001). The most successful efforts have taken place in larger university settings who benefited from financial assistance made available through AAA-sponsored grants. A review of those proposals that received AAA grant funding is presented in The Accounting Education Change Commission Grant Experience: A Summary (Flaherty, 1998). Of the changes that dealt specifically with introductory accounting, one of the most notable took place at Arizona State University. Arizona's plan focused on learning, communication, analytical and

interpersonal skills while continuing to emphasize general, business and accounting knowledge necessary for accounting graduates, just as the directives outlined above proposed. The restructuring of the introductory accounting courses included two semester long courses that emphasize uses and limitations of accounting information. Arizona implemented a cooperative learning pedagogy and increased the use of cases in these courses. The third course in the introductory sequence, required for all accounting majors, focuses on the traditional preparation skills need by majors taught through the use of computer software.

COURSE REDESIGN

Arizona State's model was used as a guide for the curriculum changes implemented by a small, public, non-AACSB accredited mid-western college. However, like many smaller colleges, changes implemented took place with no outside financial assistance. The college's plan for change began with a proposal that required the approval of a campus-wide curriculum review committee, a full two-year process. Highlights of the initial plan are as follows:

♦	Eliminate debits and credits from the first two introductory accounting courses.
♦	Change content of first course to include only financial accounting topics.
♦	Change content of second course to include only managerial accounting topics.
♦	Change the method of teaching both courses to include oral and written communication assignments, cases and group projects.
♦	Emphasize the importance of using accounting information to make decisions and de-emphasize the importance of preparing reports.
♦	Add a third computer-based introductory course for accounting majors only to introduce traditional accounting concepts necessary as a prerequisite for upper division accounting courses.

The accounting discipline received approval and began to teach using the new approach to introductory financial accounting in fall 1998. The faculty began teaching the new approach to introductory managerial the following spring. The third introductory course intended for accounting majors only began in fall 1999. Data was collected after the first full year of teaching the new curriculum and again after the second full year of implementation. An analysis was performed in an effort to answer the following questions:

Has the change in objectives from a preparer orientation to a user orientation, which includes elimination of debits and credits, increased retention in the introductory accounting courses?
Has the change in objectives from a preparer orientation to a user orientation increased overall student understanding of introductory accounting topics?
Has the change in objectives from a preparer orientation to a user orientation increased average overall course grades in the introductory accounting courses?
Has the addition of a third introductory course for accounting majors only increased overall student understanding of intermediate accounting topics?
Have student attitudes toward accounting changed for those students who took a user-oriented introductory accounting course?
Have faculty attitudes toward teaching introductory accounting courses changed since implementation of the user-oriented course?
Do students who have prior knowledge of accounting using debits and credits prefer the new user approach?

DATA/RESULTS

The first sample gathered after one year included approximately 15 sections of introductory financial accounting and 8 sections of introductory managerial accounting which provided a sample size of approximately 500 students and 10 accounting faculty. Variables used in the analysis were student GPA, student ACT, final course grade and faculty member. The sample was separated into before change and after change groupings for both introductory financial accounting and introductory managerial accounting. See Table 1 for a summary of the descriptive statistics.

Table 1: Descriptives

	GPA	ACT
Fin-new	2.65	16.7
Fin-old	2.49	15.96
Man-new	2.82	16.58
Man-old	2.65	15.88
GPAs range from .17 to 4.0		
ACTs rang from 8 to 31		

Differences between groups were not significant for both the GPA and ACT variables. This gave assurance that any significant results were due to independent variables within the study, not due

simply to non-random sampling. However, the range of scores is of interest in that classes have a wide range of abilities which proved to be a deterrent to effective teaching using teams.

Table 2 below details the grade distributions by course before and after the curriculum revisions.

Table 2: Final Course Grades (%)

	Financial		Managerial	
Grade	New	Old	New	Old
A	28.3	22.9	45.9	23.3
B	24.3	28.3	29.1	20.1
C	19.6	19.5	13.8	20.1
D	6.9	7.7	5.6	11.5
F	8.2	8.4	3.6	10.8
W	10.7	11.1	1.5	12.8

Course grade was used as a measure of student understanding of introductory accounting topics. A comparison of introductory financial accounting before and after reveals slightly more A grades and slightly fewer B grades, although the differences were not significantly different. Retention was measured using the number of recorded F and W final course grades. Again, for introductory financial accounting, between-group differences were not significant. Analysis of Variance (ANOVA) results showed that the only variable that correlated significantly with course grade was student GPA. This suggests that course grades and retention were not affected by the change in curriculum content and course delivery methods.

Analysis of results for the introductory managerial accounting sections presented more of a challenge. Using F and W course grades as an indicator of retention, it initially appeared that retention was significantly affected by the curriculum changes implemented. The number of D and F grades declined from 23.6% of the total to only 5.1%. The number of A grades increased by 97%, a statistically significant between-groups difference. The number of C or better grades also increased from 63% to 89% of the total, again a significant between-groups difference. However, further analysis revealed significant correlations between final course grade and both the GPA and faculty variables. Analysis of Covariance (ANCOVA) results showed that all three variables, change in course, faculty and GPA, combined to produce significant differences in course grades. This finding suggests that the content change that took place in the second introductory course may have positively affected student understanding of introductory accounting topics. The content of the second introductory course was substantially changed. It traditionally was taught as an extension

of introductory financial with only two to three weeks of the course allotted to managerial accounting topics. The new approach eliminated the financial and concentrated on managerial topics only.

Although not an intended result of the study, it was also found that grade distributions for adjunct professors were significantly higher than the distributions of full-time faculty members. Unfortunately, a large number of introductory accounting sections had been taught by adjuncts. Efforts to standardize teaching methods and grading in the introductory were begun as a result of the study.

A second analysis took place after two full years under the new curriculum. At this time, results from introductory financial accounting, introductory managerial accounting and intermediate accounting courses were reviewed to again assess whether changes to the curriculum had an effect on student understanding of introductory accounting, student retention. In addition, results were analyzed to assess whether intermediate accounting students' understanding of accounting improved with the addition of a third computer-based introductory course with a technical orientation. Descriptive statistics associated with this stage are shown in Table 3.

Table 3: Descriptives

	GPA	ACT-Math	ACT-Comp
Fin-new	2.42	16.06	16.82
Fin-old	2.41	15.05	15.93
Man-new	2.87	16.19	16.90
Man-old	2.17	14.92	15.67
Int-new	2.82	16.69	17.35
Int-old	2.55	14.35	14.63

Analysis revealed significant between-group differences for GPA and ACT for both introductory managerial accounting and intermediate accounting. ANCOVA was then applied to isolate the unique variances associated with the retention and student understanding variables alone. See Table 4.

Table 4: Final Course Grades (%)						
	Financial		Managerial		Intermediate	
Grade	New	Old	New	Old	New	Old
A	27.4	29.7	36.7	23.8	30.9	28.6
B	25.1	27.6	32.0	24.4	41.8	31.9
C	18.8	16.5	20.2	18.9	13.6	20.7
D	8.4	5.7	3.4	10.2	5.5	3.3
F	8.8	9.3	4.1	9.8	2.7	6.1
W	11.5	11.0	3.4	12.7	5.5	9.4

As with the preliminary analysis of introductory financial accounting, course grade was used as a measure of student understanding. A slight decrease in course grades occurred during the two years where curriculum changes were in place as compared to before the change. However, the change was not statistically significant. Results similar to the preliminary study occurred for introductory managerial accounting as well. A statistically significant increase in course grade was revealed and ANCOVA results showed that the increase was associated with student GPA, faculty and type of course. Results for the retention variable were also the same as in the preliminary analysis.

The new data related to intermediate accounting was analyzed next. Although it appears that grades did increase after implementing the new third computer-based introductory course for majors only, ANCOVA results indicated that only GPA, ACT and variance in faculty grading accounted for the significance. This suggests that the addition of a third course in the series did not help accounting majors understand accounting better. It did, however, add to the already long list of required accounting courses for majors.

DISCUSSION

Data related to faculty and student attitudes toward the new approach to teaching revealed that neither the faculty nor the students were very pleased with the changes. Faculty interviewed believed that finding a good text that would assist them in incorporating more active learning into their courses was difficult at best. Faculty members at this mid-western college are not alone in their complaints (Flaherty, 1998; National Teaching Fellowship, 2003). However, resolving the issue is still problematic. Kansas State University, one of the schools who received a AAA grant, solved their textbook related problems by creating their own (Flaherty, 1998). This option is simply not viable for faculty members at small schools who lack the time and funding for such endeavors.

Another complaint was that cooperative learning is time consuming, thus creating a trade-off between the use of groups and the amount of material that could be covered during the semester. Again, these concerns are not unique. Arizona State addressed this issue in its grant summary (Flaherty, 1998). They suggested that faculty members must spend a great deal of time perfecting such techniques and that a cooperative learning expert should be utilized. Needless to say, smaller colleges lack the funding necessary for such an endeavor. As the statistical results above showed, the elimination of debits and credits did not seem to increase student understanding of accounting in the financial courses. The significant increase in understanding shown for the introductory managerial course was assumed to have been the result of eliminating the financial topics from the second course as part of the curriculum revision. This curriculum change seems to have been successful. However, it is important to note that the college's extensive use of adjuncts requires that extra time be spent on standardizing course content and grading among full-time and part-time faculty members to ensure that "grade inflation" does not persist.

From the students' perspectives, those who had been taught accounting in high school using the tradition debits and credits approach found it difficult to "unlearn" this approach when asked instead to use a spreadsheet approach. For students who experienced accounting for the first time, the spreadsheet approach seemed to be just as frustrating as the traditional debits and credits approach. Students were not happy with the use of groups. They found it difficult to coordinate outside group projects and equally important was the fact that a few group members did a disproportionate amount of the work when faced with group assignments. This comment was not surprising given the wide range of GPA and ACT scores among the participants of the study. It appears that many students in the study possessed quite low ability to perform and/or quite low motivation.

After a thorough review of both the statistical and interview-generated results of four semesters of teaching using the new approach, faculty members were faced with some important decisions. Given the overall lack of effectiveness associated with the curriculum changes, the faculty questioned whether the new approach should be continued. After much discussion, they chose to abandon many of the changes made in 1998. Most notably, faculty members have reverted back to teaching debits and credits in the first introductory accounting course using the more traditional lecture method. Group work and cases are no longer widely used in the classroom setting. Interestingly, a recent survey by Professor Carl Rodrigues (BizEd, 2003) found that business students chose lectures by instructor as their number one teaching technique. Second on the list was discussion, followed by case studies at fourth and group projects at number seven. The AAA's 2003 winter publication addressed discussion-based classes and how the use of lecture and discussion in combination can be an effective method of engaging students in the classroom (Brookfield and Preskill, 2003). It may be that reverting back to the more traditional approaches is not such a bad idea after all.

Because of the inclusion of the more technical aspects of accounting in introductory financial accounting, the third introductory course for majors only was deleted from the curriculum. Given that students in intermediate were no better off with the third introductory class than without, this decision seems to be economically sound.

CONTRIBUTIONS AND GENERAL CONCLUSIONS

This study makes a significant contribution to the growing body of research on changes to the introductory accounting curriculum. It provides one college's assessment of basic education-related factors not specifically addressed in the AECC's Position Statements. Accounting faculty have been concerned for years over the significant number of below average grades earned by general business students required to take introductory accounting courses as part of their major. Did students truly gain and retain knowledge of accounting that they later applied in professional settings using the old approach? Maybe not, but this study revealed that new approaches did not create significantly better understanding of accounting by students. A recent survey of accounting lecturers suggests that teaching methods may not be the only reason students fail to perform (National Teaching Fellowship, 2003). Lecturers listed the diverse nature of students as one of the main obstacles to achieving success in introductory accounting courses. While this may not be an issue for large, highly selective universities, it certainly is an issue for smaller, publicly funded colleges. Did students get sufficiently discouraged with the preparer-oriented focus of the old approach to withdraw from the course? Yes, but the withdrawal rate after the curriculum revision did not significantly improve for introductory financial accounting courses. It appears that the approach to teaching accounting isn't really the reason behind high drop rates. More research into retention issues is warranted.

Are faculty members really changing their approach to teaching accounting and, if so, do they see the benefit of such change? The results of this study seem to reveal that changes are short-lived. Faculty members from smaller colleges who are already overwhelmed with four to five courses and several preparations per semester likely find that the old methods with some new twists are good enough.

Do students feel better about accounting when the traditional approach to teaching introductory courses is abandoned? It appears that, for students who learn financial accounting from a user orientation, attitudes toward accounting have not really improved. More importantly, students do not appear to have an increased understanding of financial accounting due to the change in approach.

Overall, faculty members in this study are not comfortable with many of the changes recommended by the AECC, especially the elimination of debits and credits in the first introductory accounting course. This study's findings provide evidence that not all of the AECC's recommendations result in positive changes in introductory accounting. Such lack of positive results

prompted one small mid-western college to reverse the AECC-recommended curriculum revisions made only two years after their implementation. Are the findings of this study isolated? The answer to this question is far from definitive, but this study and others show that changes that may be right for larger, well funded institutions may simply not work well for smaller colleges with limited resources.

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SENIOR LEVEL BUSINESS STUDENT COLLEGE SELECTION FACTORS

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ABSTRACT

This research, completed in 2001, identifies market segments based on students' classification of influence variables affecting their selection of a particular university: Stephen F. Austin State University. This study has identified through the use of factor analysis, seven groups of student selection factors, which meet preestablished statistical criteria. The seven groups of student selection factors were analyzed and assigned descriptive names. The two largest student segments, each comprising 25.4%, were named quality of lifers and local scholars. The other 49.2 % were divided among five smaller student segments named recruits, socialites, advice seekers, value seekers, and location seekers.

INTRODUCTION

The flat or declining student enrollments at many of our nation's universities since the early 1990's has been well documented (Bisoux, 2001; Boyd & Halfond, 1993; Francis & Hampton, 1999; Green, 1995; Kotler & Andreasen, 1991; Lovelock, 1992). One of the main reasons for this has been the steadily shrinking annual supply of 18-year-old high school graduates due to long term demographic trends, specifically declining birthrate trends (Kotler & Fox, 1985; Wilkie, 1994). In 1994 the age group of 18 to 24-year-olds numbered about 7 million fewer than in 1980, a drop of 23 percent! This presents an appalling picture to university administrators and faculty. Even though the number of 18-year-old high school graduates began to decline after 1982, which was the last group of baby boomers to graduate from high school, most universities held steady, or slightly increased their enrollments, until the early to mid 1990's. Several factors such as more women entering college, more older students (age 25 and over) and a surge in part-time students contributed to keeping most universities enrollments steady or slightly increasing during the long years of steadily declining numbers of 18 years old high school graduates. By the mid1990's the relentless demographic trends began catching up with many universities. Many universities in the United States began experiencing declining enrollment and turned to marketing strategies to slow or reverse this trend (Wilkie, 1994).

Declines in student enrollment have occurred at most of the nation's business schools during the decade of the 1990's. For most business schools the peak enrollment year was 1987 when 24 percent of all freshmen entering college indicated they were planning to major in business; however, by 1994 this figure had declined to 19 per cent. Translated into a headcount, the number of entering freshmen planning to major in business dropped by some 175,000 students annually between 1987 and 1994 (Green, 1995). It was projected that these declines in business student enrollments would continue through the end of the 20th century (Green, 1994). It was also projected that it would be the fall of 2000 before demographic trends would lead to an increase in 18-year-olds entering our nation's business schools (Green, 1994; Wilkie, 1994). Nevertheless, business school administrators and faculty were cautioned not believe that the demographic upturn sparked by rising numbers of "Boom II" students will bring back the enrollment increases of the 1960's and 1970's. Beginning in the fall semester of 2000 the yearly increase in 18-year-olds graduating from high school was projected to be small and was projected to grow slowly from year to year after the beginning of the new millennium (Green, 1994).

AACSB, the International Association for Management Education, based in St. Louis, Missouri, published an annual report of the total number of business graduates with bachelors', masters and doctoral degrees, based on data released annually by the U. S. Department of Education. In the Winter 2001 edition of AACSB- The International Association for Management Education Bulletin, page19, a table shows detailed data starting with 1972, which reveals the total number of Business School graduates with bachelor's degrees peaked in the 1991-92 academic year at 256,603 (AACSB, 2001). The number of Business School graduates has steadily declined since then with 233,119 bachelor's graduates in the 1997-98 academic year, the most recently available year with complete data. This is a total of more than 23,000 fewer students per year graduating from business schools with bachelors' degrees, or a decline of about 9.15%. Also, the total number of bachelors' degrees awarded by all United States colleges and universities reached an all time high of 1,184,406 in the 1997-98 academic year, up from 1,136,553 bachelor's degrees awarded in the 1991-92 academic year (AACSB, 2001). This is an increase of 4.04% in all college degrees awarded while bachelors' degrees in business declined 9.15% during the same period. Interestingly, during the 1990's the total number of bachelors' degrees awarded by all colleges and universities in the United States increased very slowly and unevenly from year to year, and even declined in some academic years, such as 1994-95. Also, business graduates as a percentage of all college graduates have declined from a high of 24.4% in 1987-88 to 19.6% in the 1997-98 academic year, a drop of 20% (AACSB, 2001).

BACKGROUND

One way to begin understanding flat or declining student enrollments at United States universities and business schools since the early 1990's is to look at reasons students give for

attending a particular college. The Chronicle of Higher Education has published an annual survey of college freshmen since 1966 that lists 22 reasons noted as very important in selecting the college the student actually attended (Chronicle of Higher Education, 20001). This annual survey is conducted by the University of California at Los Angeles Higher Education Research Institute. The results of Fall 2000 study are based on the responses of 269,413 new freshmen students at 434 four-year colleges and universities in the United States (Chronicle of Higher Education, 20001). The following individual reasons for attending college are listed in order of their importance for the 2000 survey. 1) This college has a very good academic reputation, 2) College's graduates get good jobs, 3) Wanted to go to a school about the size of this college, 4) Offered financial assistance, 5) College's graduates gain admission to top graduate/professional schools, 6) College has a good reputation for its social activities, 7) College offers special education programs, 8) Offers merit-based scholarships, 9) Low tuition, 10) Wanted to live near home, 11) Offered need based scholarship, 12) Rankings in national magazines, 13) My relatives wanted me to come here, 14) Attracted to the religious affiliation/orientation of this college, 15) Admitted through an early-action or early-decision program, 16) Information from a Web site, 17) High school counselor advised me, 18) My friends are attending, 19) Not offered aid by first choice, 20) Offered athletic scholarship, 21) My teacher advised me, and 22) Not accepted anywhere else.

Unfortunately this annual survey published in The Chronicle of Higher Education and other similar types of surveys usually only list individual reasons that students may give for attending a university or business school. Many university administrators and faculty have come to realize that students may have several different groups of reasons for attending a particular university. In recent years flat or declining enrollments and the realization that many students may want different combinations of benefits from a university has led to the adoption of marketing strategy and tactics by many universities (Bisoux, 2001; Wilkie, 1994). For universities, market segmentation is a marketing strategy of dividing the total market of students into distinct groups of students with similar needs that require different educational benefits. Items used in traditional image studies (i.e. measuring the importance students place on key criteria for selecting a university) can be used for such benefit segmentation (Absher, Crawford & Gatlin, 1993).

Image study literature has identified five important factors that make up image (Absher, Crawford & Gatlin, 1993). They are: 1) Images are unique mental representations of how that person perceives the world. 2) Images are more often based on subjective impressions rather than definitive knowledge. 3) There is a close relationship between the messages received and the images formed. It is important for universities to send a clear, consistent message to its students if it wishes to create, support or change an image. 4) The image a university holds of itself may not correspond to the image students hold of the university. 5) Rarely is a persons image of something based on one attitude alone. Rather an image will most likely be based on a combination of several attitudes. Attitudes also tend to be related to each other in a systematic manner. Attitudes will cluster in a

definable pattern that can be examined through image research (Absher, Crawford & Gatlin, 1993; Erickson, Johansson & Chao, 1984; Gardner, 1975).

UNIVERSITY IMAGE STUDIES

A number of studies have reported on methodology and results of university image measurement research (Brown, 1991; Huddelston & Karr, 1982; Struckman-Johnson & Kinsley, 1985). Brown (1991) stressed the use of marketing strategy to maintain and enhance the image of a university. Brown suggested using a system of image assessment that would provide a basis for an institution's image development.

Only a limited number of university image studies have used such assessments as the basis for clustering students holding similar images of a university (Absher, Crawford & Gatlin, 1993; (Absher & Crawford, 1995; Mullett, 1985/1986; O'Neal & Watts, 1996; Struckman-Johnson & Kinsley, 1985). It was confirmed by Absher, Crawford & Gatlin (1993), Absher & Crawford, 1995, and Wilbur (1978) that most universities have identifiable images. Universities can use their image to serve as a foundation for development of a positioning strategy to guide recruitment of students and communications activities. Wilbur (1978) grouped students according to their answers to a list of 24 adjectives describing different aspects of a university. Mullett (1985/1986) used 35 image attributes for segmenting students with similar image perceptions.

Brown (1991) used 17 university image components that were identified through the use of factor analysis in a study of students conducted at Ball State University. The 17 components were investigated from the standpoint of measuring the importance of each in predicting a student's selection of a university. They were in order of importance: 1) quality of education, 2) recreational activities, 3) educational facilities, 4) faculty, 5) advising, 6) reputation, 7) hospitality/ friendliness, 8) cost, 9) job placement, 10) physical attractiveness, 11) social activities, 12) campus organizations, 13) convenient and accessible location, 14) arts and entertainment, 15) community surroundings, 16) intercollegiate athletic facilities, 17) intercollegiate athletics.

Absher, Crawford & Gatlin (1993) believed, based on their background research, that it was not enough to just rely on individual variables that students use in the selection of a university, such as the 17 variables listed above from the Brown (1991) study, or the 22 variables listed above in The Chronicle of Higher Education (2001) study. Researchers should identify the combinations of selection variables that appeal to different groups of students (see Figure 1 below for an example). These combinations of selection variables would better identify the kaleidoscope of needs and benefits students use to select a university. The Absher (1993) study was a survey of 363 randomly selected students attending The University of North Alabama. They used Factor Analysis using a VARIMAX rotation method that identified nine groups of students (market segments) with similar combinations of needs for benefit variables used to select the university they chose to attend. The first two groups of students totaled fifty-five percent of all the students sampled. The nine groups

of students (market segments) identified in the Absher, Crawford & Gatlin (1993) study are listed in Figure 1.

Figure 1
Absher, Crawford and Gatlin Study [2] Student Groups, Names and Descriptions

1.	"*Warm Friendlies*" (37%). They are seeking a warm friendly environment and security. They are concerned with the size of university classes, costs and personal safety.
2.	*"Local Classroomers"* (18%). They are concerned with convenience and accessibility in their community. They are also concerned with the quality of the university, academic reputation and faculty.
3.	*"Socialites"* (11 %). They are looking for social opportunities at the university they plan to attend. They are more interested in the fun side of university life. They plan to be involved in the various social activities, and campus organizations.
4.	*"Advice Seekers I"* (9%). These students obtain advice from a wide variety of sources. These include: parents or relatives, high school counselors and college friends.
5.	*"Recruits I"* (6%). These students affected are by direct efforts of the university. They are most influenced by the advising system, advertising or published materials and admission standards.
6.	*"Recruits II"* (6%). These students are also affected by direct efforts of the university. They are most influenced by interpersonal activities such as the effectiveness of college recruiters, and their perception of the university's interest in them.
7.	"*Advice Seekers II"* (5%). These students rely heavily on advice from acquaintances. This group limits its sources of advice to high school friends and high school teachers.
8.	*"Money Matters"* (5%). These students are concerned with the financial aspects of university selection. They rely heavily availability of financial aid, scholarships or the advice and the assistance of an employer.
9.	*"Extras Oriented"* (3%). These students are interested in what the university can do for them, such as job placement activities or arts and entertainment.

METHOD

This study reports on exploratory research, conducted in the Fall Semester 2001, at Stephen F. Austin State University (SFA), Nacogdoches, Texas. SFA is a regional, state-supported university, of 11,000 students located in the East Texas pine forests. This study follows the methodology developed by Absher, Crawford and Gatlin (1993). The Absher, Crawford and Gatlin (1993) study was done at the University of North Alabama, a medium sized regional state university similar in many ways to Stephen F. Austin State University. The researchers who conducted this exploratory study in the fall of 2001 at SFA, assumed that the results of this study of senior level business students would be similar to the results of another exploratory survey of senior level business students, these same researchers conducted at SFA in fall of 1995 (O'Neal & Watts, 1996).

Subjects

To capture the perceptions of students who had successfully persisted through a prescribed baccalaureate curricula, the subjects for this study were 109 SFA senior level undergraduate business majors. The students were enrolled in the five sections of Business Policy/Strategy taught during the fall semester of 2001. The Business Policy/Strategy class is the capstone course for the undergraduate business degree with enrollment restricted to graduating seniors. Two majors tied for the largest number of students participating in this survey. They were Marketing majors, numbering 29 (26.6%), and General Business also numbering 29 (26.6%). This study attempted to help explain why these 109 graduating seniors, who were business majors, chose to attend Stephen F. Austin State University. Descriptive statistics for the subjects are presented in Table 1.

Table 1: Descriptive Statistics of Students Surveyed
Number of Students Surveyed = 109

Major	Freq	Percent	Age	Freq	Percent
Accounting			21	9	8.3
Economics			22	46	42.2
Finance			23	26	23.9
General					
Business			24	8	7.3
International Business			25	4	3.7
Management			26	6	5.5
Marketing			29	1	.9
			30	2	1.8
Admission Path	Freq	Percent	31	1	.9
1st Term Freshman	53	48.6	35	2	1.8
Jr. College Transfer	6	5.5	37	1	.9
University Transfer	47	43.1	40	1	.9
Mature Student Status	3	2.8	43	1	.9
			46	1	.9
Sex	Freq	Percent	Employment	Freq	Percent
Male	64	58.7	Work Part-Time	66	60.6
Female	45	41.3	Work Full-Time	15	13.8
			Do Not Work	28	25.7

Measures

An instrument developed by Absher, Crawford and Gatlin (1993) was used to collect perceptions of college selection variables. This questionnaire was developed from Brown's (1991) study that identified seventeen image components important in predicting a student's choice of a college. Using focus group interviews, Absher, Crawford and Gatlin (1993), expanded the instrument to include 29 items considered important in students' selection of a college or university. The 29 college selection variables used in the questionnaire are presented in Table 2.

Table 2: Summary of Response Means
(Order of appearance in the questionnaire)

		Min.	Max.	Mean	s.d.
1.	Advice of parents or relatives	1.0	5.0	3.12	1.39
2.	Advice of high schools friend(s)	1.0	5.0	2.21	1.19
3.	Advice of high school counselor(s)	1.0	5.0	1.98	1.15
4.	Advice of college friend(s)	1.0	5.0	2.59	1.50
5.	Advice of high school teacher(s)	1.0	5.0	2.16	1.27
6.	Advice of employer	1.0	5.0	1.96	1.37
7.	Advising system at college	1.0	5.0	2.48	1.43
8.	Effectiveness of college recruiter	1.0	5.0	1.96	1.28
9.	Advertising or published materials	1.0	5.0	2.44	1.35
10.	Admission standards	1.0	5.0	3.00	1.35
11.	School's interest in me	1.0	5.0	2.70	1.40
12.	Job placement services available	1.0	5.0	2.30	1.44
13.	Types of academic programs	1.0	5.0	3.28	1.39
14.	Size of school	1.0	5.0	3.66	1.22
15.	Convenient and accessible location	1.0	5.0	3.93	1.18
16.	Physical attractiveness of school	1.0	5.0	3.43	1.22
17.	Community in which college is located	1.0	5.0	3.28	1.32
18.	Small size classes	1.0	5.0	3.81	1.27
19.	Safety factor on campus	1.0	5.0	2.94	1.43

Table 2: Summary of Response Means
(Order of appearance in the questionnaire)

		Min.	Max.	Mean	s.d.
20.	Overall reputation of school	1.0	5.0	3.33	1.18
21.	Faculty qualifications	1.0	5.0	2.84	1.43
22.	Overall quality of education	1.0	5.0	3.51	1.24
23.	Low cost of attending school	1.0	5.0	3.85	1.23
24.	Availability of financial aid or scholarships	1.0	5.0	3.41	1.57
25.	Hospitality/Friendliness on campus	1.0	5.0	3.34	1.23
26.	Social activities on campus	1.0	5.0	2.79	1.40
27.	Campus organizations	1.0	5.0	2.76	1.33
28.	Arts and entertainment available	1.0	5.0	2.16	1.16
29.	Intercollegiate athletics	1.0	5.0	2.33	1.42

Scale: Importance in Decision, 5 = Very, 1 = Not at All

Procedure

The instrument was administered in the fall semester of 2001. Participation was voluntary with no rewards or inducements offered. On a predetermined date, the professors announced in class that they had been asked to participate in a significant study. Students were told that the intent of the study was to better understand what factors were considered important when choosing to attend the university. Students were asked to take a few moments to complete the survey and were thanked in advance for their participation. Instructions informed students that statements on the questionnaire represented factors commonly used when electing to attend a university. They were then asked to indicate on a five-point scale (5 =Very Important, 1 =Not At All Important) how important each factor was in their decision to attend this university. The results are presented in Table 3.

Table 3: Rank Order of Selection Variables
(Ranked from most to least important)

		Mean
1.	Convenient and accessible location	3.93
2.	Low cost of attending school	3.85
3.	Small size classes	3.81
4.	Size of school	3.66

Table 3: Rank Order of Selection Variables
(Ranked from most to least important)

		Mean
5.	Overall quality of education	3.51
6.	Physical attractiveness of school	3.43
7.	Availability of financial aid or scholarships	3.41
8.	Hospitality/Friendliness on campus	3.34
9.	Overall reputation of school	3.33
10.	Types of academic programs	3.28
11.	Community in which college is located	3.28
12.	Advice of parents or relatives	3.12
13.	Admission standards	3.00
14.	Safety factor on campus	2.94
15.	Faculty qualifications	2.84
16.	Social activities on campus	2.79
17.	Campus organizations	2.76
18.	School's interest in me	2.70
19.	Advice of college friend(s)	2.59
20.	Advising system at college	2.48
21.	Advertising or published materials	2.44
22.	Intercollegiate athletics	2.33
23.	Job placement services available	2.30
24.	Advice of high schools friend(s)	2.21
25.	Arts and entertainment available	2.16
26.	Advice of high school teacher(s)	2.16
27.	Advice of high school counselor(s)	1.98
28.	Advice of employer	1.96
29.	Effectiveness of college recruiter	1.96

Scale: Importance in Decision, 5 = Very, 1 = Not at All

Analysis

Consistent with the work of Absher, Crawford and Gatlin (1993) data gathered from this survey during the fall semester 2001 at SFA were analyzed using the Factor Analysis procedure. The

method used for factor extraction was principle component analysis coupled with VARIMAX rotation. A brief description of how this procedure works now follows. Essentially the selection variables were grouped together, using Factor analysis and VARIMAX rotation, into a bundle of benefits whenever student responses rated several selection variables very high (5) and at the same level (5). These bundles of benefits groupings are made up of the exact selection variables that were most important to this group of students in choosing a university. Factor loadings of less than .5 were eliminated from consideration. The factor loading on the 29 selection variables are presented in Table 4.

Table 4: Factor Loading on the 29 Selection Variables

		Factor Loadings***						
Variable*	Communality**	F1	F2	F3	F4	F5	F6	F7
1	.410			.490				
2	.673			.631				
3	.702			.631				
4	.792			.811				
5	.791			.785				
6	.703			.680				
7	.741	.679						
8	.752	.700						
9	.654	.710						
10	.627							
11	.645	.624						
12	.638	.720						
13	.647	.627						
14	.761				.722			
15	.763						.840	
16	.530				.634			
17	.637							.660
18	.632				.745			
19	.729	.574						

Table 4: Factor Loading on the 29 Selection Variables

		Factor Loadings***						
Variable*	Communality**	F1	F2	F3	F4	F5	F6	F7
20	.690				.556			
21	.753	.682						
22	.733	.589						
23	.721					.789		
24	.683					.652		
25	.761		.553					
26	.855		.869					
27	.827		.798					
28	.700		.673					
29	.774		.743					

* See Table 2 of listing of variables.
** Communality is the amount of retained variation per variable via factor analysis.
*** Factor loadings less than 0.49 were eliminated.

RESULTS

This exploratory study, conducted in the fall of 2001, was designed to help determine which variables were most important to business students in the selection of Stephen F. Austin State University (SFA) and was to be compared to results of a similar study conducted during the fall semester of 1995 at SFA. Both studies followed the methodology developed by Absher, Crawford & Gatlin (1993).

For the fall 2001 study the factor analysis identified seven different groups of students (market segments) that were senior business majors who were attending Stephen F. Austin State University (SFA). The assigned names, percentages, and descriptions of the student groups (market segments) are presented in Table 5.

Highlights of the findings of the 2001 study are summarized as follows. The two largest groups of selection variables (groups 4 and 6) made up 50.8% of the students in this survey and were named "Local Scholars" and "Quality of Lifers." The business students surveyed rated these five selection variables highest and at the same high level: 1) the relatively small size of the university, 2) the physical attractiveness of the university, 3) small class sizes, 4) overall reputation of the

school, and 5) convenient and accessible location. It is indicated by these findings that these senior business students surveyed in 2001selected SFA mainly because of these five selection variables: the size of the university (SFA is medium size), the physical attractiveness (SFA has beautiful huge trees and azaleas), the size of classes (SFA has mostly small class sizes), the reputation of the university (SFA is fully accredited, the business school is accredited by AACSB), and the convenient location (SFA is located approximately midway between Dallas and Houston).

Table 5: Identification of Factors, Descriptions and Names

Factor	Variables	Approximate Percentage	Suggested Name
1	Advising system at college, Effectiveness of college recruiter, Advertising or published materials, School's interest in me, Job placement service available, Types of academic programs, Safety factor on campus, Faculty qualifications, Overall quality of education		Recruits
2	Hospitality/friendliness on campus, Social activities on campus, Campus organizations, Arts and entertainment available, Intercollegiate athletics		Socialites
3	Advice of parents or relatives, Advice of high school friends, Advice of high school counselor, Advice of college friends, Advice of high school teacher, Advice of employer		Advice Seekers
4	Size of school, Physical attractiveness of school, Small class sizes, Overall reputation of school		Quality of Lifers
5	Low cost of attending school, Availability of financial aid or scholarships		Value Seekers
6	Convenient and accessible location		Local Scholars
7	Community in which college is located		Location Seekers

When examining the findings of this study done at SFA in 2001 as compared to the findings of the 1995 study (O'Neal & Watts, 1996) the reader must note that the exact same research method and the exact same questionnaire were used in both studies. In both studies senior level business students were the particular group of students that were surveyed. When one compares the findings of the 1995 and 2001 studies it is apparent that both studies at SFA identified exactly 7 groups of selection variables that influenced students to attend SFA; however, several of the 7 groups of selection variables are different from one study to the next. In the 1995 study the largest 2 groups of selection variables were Quality of Lifers and Local Scholars. These same two groups of selection variables were also the largest in the 2001 study. This finding indicates that in both the 1995 and 2001 studies the business students surveyed were most influenced in their selection of SFA by quality of life variables and location variables. It must be noted that even though the Quality of Lifers and Local Scholars were the two largest groups of selection variables in both the 1995 and the 2001 studies, the percentages that indicate the strength of importance for these variables had in influencing students to attend SFA were different from one study to the next. For example, the Local Scholars group of selection variables was 34% in the 1995 study and 25.4% in the 2001 study.

The 1995 study had two groups of selection variables that were not found in the 2001 study: Peer Advice Seekers (15%) and Adult Advice Seekers (15%). However, the 2001 study had one group called Advice Seekers (4%), that was much smaller than either of the two 1995 advice groups. This finding of the 2001 study indicates that these business students were more likely to make up their own mind and not seek the advice of others in selecting a university when compared to the business students surveyed in 1995. Another finding that is different between the two studies is the selection variable labeled Location Seekers, described by the influence of the community in which the university is located. This selection factor, Location Seekers, did not exist as a separate selection variable in the 1995 study. Apparently the business students surveyed in 2001 felt the community in which the college is located, Nacogdoches, Texas, was an important reason for attending SFA. Nacogdoches, Texas, has a population of 30,000, is located in the pine wood forests of East Texas and is a historic community called the oldest town in Texas. This 2001 study indicates our students like the community they live in while attending college.

We believe an important finding of this 2001 study is the group of selection variables labeled Recruits. Recruits are those students who attended SFA because they were actively recruited by the university. In the 1995 study this group of selection variables comprised only 1% of the students, and in 2001 it was 5%. This finding indicates that SFA's new recruiting efforts that began in the mid 1990's, have had some success in attracting more business students to the university. This information from the 1995 study and the 2001 study is a valuable measure of the effectiveness of SFA's recruiting efforts for that six-year period.

Essentially, the results of the two studies conducted at SFA in 1995 (O'Neal & Watts, 1996) and 2001, had several important differences that have been explored above. In addition, if Table 5 is examined (Selection Factors) of the 1995 SFA study (O'Neal & Watts, 1996) and compare it to

the results found in Table 5 (Selection Factors) of the 2001 study it can be seen that the groups of selection factors identified in the two different studies have different combinations of selection variables. The disparate findings of the two studies indicate that over six years time business students had some different groups of reasons, and some of the groups of reasons had different levels of importance, in influencing business student attendance at SFA. The results of the two studies conducted at SFA in1995 and 2001 were somewhat different.

In one respect the findings of the two studies done at SFA in 1995 and 2001 were similar. Both studies indicate that using individual variables only to describe reasons for students attendance at a particular university may not be sufficient. Groups of variables (benefits of attending a university), bundled together, may be a more effective way, and a more sophisticated method, of identifying reasons students attend a particular university.

CONCLUSIONS AND RECOMMENDATIONS FOR FUTURE RESEARCH

The findings of the Absher, Crawford and Gatlin (1993) study, compared to the findings the two studies conducted at SFA in 1995 (O'Neal & Watts, 1996) and 2001, tend to indicate that each university should do their own studies in order to determine the group of selection factors most important to students in choosing a particular university. Studies using the same methodology were done at what appeared to be similar universities that resulted in different findings about student selection factors. The findings of this 2001 study at SFA when compared to the Absher, Crawford and Gatlin (1993) study tends to indicate that each university is unique and that its students may have their own unique reasons for attending that particular university. It will take further research to better support these findings. Determinations of which market segments of students are largest, and what educational benefits they want should help each university focus its marketing strategy used to attract and satisfy students. The information found in the Absher, Crawford and Gatlin, (1993) study, and the two studies conducted at SFA in 1995 (O'Neal & Watts, 1996) and 2001, may also suggest changes necessary to help universities attract new and different student market segments.

Thus it is recommended that additional research of student university selection variables using the research methodology described in this study be conducted at Stephen F. Austin State University (SFA) in the future. The findings of this study, completed in the fall semester of 2001, and the Absher, Crawford and Gatlin (1993) study indicates that it is not enough to identify the individual variables that students use in the selection of a university (see Table 3 for example). Researchers should consider using research methods that identify combinations of selection variables that differentiate market segments of students (see Table 5 for example). A comparison of Table 3 and Table 5 for this 2001 study indicates that different groups of students have different combinations of reasons for selecting a particular university. College administrators should have an

understanding of these combinations of university selection variables. This information should assist in the development of a comprehensive marketing strategy for a university.

It is hoped that university administrators will be encouraged to embrace the methodology used in this study to track changes in the university's image and in the benefits wanted by its students. Also, according to a more recent study by Absher & Crawford (1995) comparisons using this methodology can be made with other relevant groups such as alumni, faculty, staff, prospective high school students and others, to check for consistency of images among the publics of a university.

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USING GAMES TO TEACH BASICS: LEARN TO LOVE LEARNING ACCOUNTING

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ABSTRACT

Teaching accounting principles courses continues to challenge accounting educators because many students have difficulty with the classes and often resist the commitment of time necessary for learning accounting through traditional classroom presentation. This paper presents alternatives to traditional pedagogical methods through games that can be used to supplement the classroom instruction. The games are designed to target accounting topics considered difficult by many students, such as basic financial accounting terminology, financial statement account classifications, Conceptual Framework terminology, adjusting entries, and managerial accounting terminology. The proposed games can be used as part of the traditional classroom or as activities supplementary to the classroom.

INTRODUCTION

"Creativity" is not usually a nice word in the accounting profession, particularly in times of recently publicized reports of "cooking the books." Accountants are not free to make their own rules while playing the "business game;" instead they are bound and constrained by acceptable practices and procedures. So how can students and teachers learn to enjoy learning accounting practices and procedures? Make learning accounting principles more attainable and fun by using hands-on activities and games.

Studies have shown that students want to learn what is relevant to them, want to be involved in their learning, and naturally resist traditional teaching practices (Knowles, 1988). This attitude causes students to become passive receptors of knowledge, and that passivity can dampen the motivation and curiosity of the students (Davis, 1993). Therefore, the teaching approach can potentially be more successful if the focus is on actively engaging the student in the learning process (Harris, 2000). The use of games is one method to increase student activity and involvement in the learning process. "Students learn best by doing…because active learning situations provide opportunities for students to test out what they have learned and how thoroughly they understand it" (Davis, 1993). In a recent study, professors found learning to be related to the students' preferred teaching method. Students' exam grades were higher when their preferred method was used in the

classroom (Beets, 2001). This paper focuses on alternative instructional methods and reports how games can be used to reinforce classroom coverage of basic financial accounting information in an instructional environment that is supplementary to the classroom.

Supplemental Instruction Program

The Supplemental Instruction (SI) program is a nationally organized program used at over 800 universities in the United States, and similar programs are used on university campuses around the world (UMKC, 2002). Traditionally high-risk and problematic courses, such as financial accounting principles and beginning managerial accounting courses, are chosen for SI tutoring. The SI leaders are students who have already completed these courses with an 'A' and who are able to serve as model students or mentors for potential SI students. The SI program challenges the students to perform to the best of their ability in the course by increasing the coverage of the course material in creative ways. Typically, students who participate in SI groups succeed at a greater rate (i.e., lower withdrawal rate and lower percentage of D or F final course grades) than those students who do not attend the bi-weekly sessions (UMKC, 2002).

The SI groups focus on how to learn the subject and how to retain information presented in the classroom lectures. The SI program has three major goals: "(1) improve student grades in targeted courses, (2) reduce the attrition rate within those courses, and (3) increase the eventual graduation rates of students" (UMKC, 2002). Because of the makeup of the SI groups, they are able to reinforce the overall learning of the students by (1) providing a less formal, small-group atmosphere in which to work with the material and interact with the leader and other students and (2) allowing for individual positive feedback that can be more easily achieved in a one-on-one and small-group format. Research also revealed that often the best teaching/learning environment occurs whenever one student explains a topic or concept, and hence teaches another student (UMKC, 2002). The SI atmosphere provides an opportunity for that to occur.

Through a small stretch of the imagination, teachers may now be able to reach those students who do not easily grasp basic financial accounting topics taught in textbooks. By using a creative medium, game-playing, teaching and learning accounting principles may become more readily achievable. Most students are not in an accounting class to become accountants; they are there only to get the basics of the accounting concepts. This can make the motivation for learning and hence the motivation for teaching basic principles even more difficult.

Complacent attitudes for learning accounting are also a problem in the business world, which creates a dilemma for human resource (HR) departments all over the United States. In company training sessions, HR departments have employed games and fun activities to teach employees about financial information of the companies. One training manager uses the music to "When the Saints Go Marching In" to teach employees about the income statement and sings, "When the Income Comes Marching In." She uses a seesaw to explain how the assets and liabilities on the balance

sheet must stay in balance. Other HR departments use business-simulation board games to teach employees about the rules of the business game. These HR departments believe in the assumption that "people don't learn unless they're having fun;" so they step outside the conventional classroom setting to promote effective learning (Case, 1996). The SI environment provides a venue for creativity and the use of games to teach accounting.

GAMES FOR BASIC ACCOUNTING INSTRUCTION

Basic financial accounting courses are filled with topics that are difficult to understand without some prior knowledge or considerable study and practice. Two of the most commonly difficult subjects are the financial statements and their accounts and the introduction of accrual basis accounting and adjusting entries. "Financial Statement Bingo" and "What's The Adjusting Entry?" are games created to reinforce these rudimentary topics and to target those students who struggle to understand the basic textbook information concerning these topics. The objective of using the instructional games presented here is to help teach accounting concepts and definitions and still have some fun, or "academic gain without pain!"

Financial Statement Bingo

"Financial Statement Bingo" is designed to help students learn the appropriate classification of accounts on the financial statements, namely the classified balance sheet and the income statement. "Financial Statement Bingo" also addresses the definitions of the basic accounting principles and assumptions which govern the preparation of the financial statements. Materials needed to play the game include: 1) bingo cards with spaces randomly arranged with account classifications, principles and assumptions; 2) card markers to mark the spaces on the cards; and 3) caller's cards with account titles and definitions of assumptions and principles. Table 1 shows an example of a Financial Statement Bingo card.

The caller should read the account name or principle definition on the caller cards and allow players to find the appropriate account classification or principle/assumption on the bingo card. The players place markers on the box of choice in attempt to 'bingo' by lining up markers, five in a row, in a vertical, horizontal or diagonal pattern. To bingo, a player must correctly identify all five marked spaces containing the account classification, assumption or principle on the individual bingo cards as the caller gives the information. As is the common practice in Bingo, the center space is designated as a free space on all of the cards. It should be noted that it is difficult for the students to "bingo" early in the course when they are struggling to learn the account titles. At this time, there have been twelve card variations used in the "Financial Statement Bingo" game. However, more can be developed for use with larger groups.

Bingo can also be adapted to other topics than the financial principles or managerial principles courses. For example, it can be used with terminology from the Conceptual Framework Statements No. 2 and No. 5. See Table 2 for a sample set-up of these characteristics, assumptions, and constraints.

Table 1 - Financial Statement Bingo Card Example

FINANCIAL STATEMENT BINGO				
Expense	Revenue	Long Term Liability	Intangible Asset	Current Liability
Revenue	Property, Plant & Equipment	Current Asset	Current Liability	Economic Entity
Expense	Full Disclosure	☺	Current Asset	Property, Plant & Equipment
Stockholder Equity	Revenue	Going Concern	Current Liability	Intangible Asset
Expense	Current Asset	Current Asset	Revenue	Cost Principle

Table 1 Caller Card Examples

Term on Bingo Card: Current Asset	Caller Card would read: Cash
Term on Bingo Card: Stockholder Equity	Caller Card would read: Common Stock
Term on Bingo Card: Revenue	Caller Card would read: Ticket Sales

Table 2 - Conceptual Statement Bingo Card Example

CONCEPTUAL STATEMENT BINGO				
Relevance	Reliability	Comparability	Consistent	Timely
Neutral	Conservatism	Material	Predictive Value	Faithful Representation
Verifiable	Feedback Value	☺	Going Concern	Time Period
Full Disclosure	Economic Entity	Relevance	Cost Principle	Reliability
Material	Primary Qualitative	Consistent	Secondary Qualitative	Comparability

Table 2 Caller Card Examples

Term on Bingo Card: Relevance	Caller Card would read: Ability of information to influence a decision
Term on Bingo Card: Conservatism	Caller Card would read: When preparing financial statements, choose the method least likely to overstate assets or income.
Term on Bingo Card: Comparability	Caller Card would read: Financial statements ability to be examined across two or more companies.

Managerial Accounting Bingo

Since the Managerial Accounting Principles class often is also considered a high-risk subject, additional practice for terminology from the material from that course can also be set up in the Bingo format. See Table 3 for an example of how it can be used for managerial accounting terminology.

Table 3 - Managerial Accounting Bingo Card Example

MANAGERIAL ACCOUNTING BINGO				
Opportunity Cost	Cost	Cost Driver	Direct Cost	Direct Material
Inventoriable Cost	Period Cost	Prime Cost	Product Cost	Fixed Cost
Variable Cost	Indirect Cost	☺	Sunk Cost	Work In Process
Raw Materials	Expense	Finished Goods	Direct Labor Cost	Indirect Labor Cost
Indirect Material	Marginal Cost	Manufacturing Overhead	Conversion Cost	Controllable Cost

Table 3 Caller Card Examples

Term on Bingo Card: Fixed Cost
Caller Card would read: A cost that does not change in total as activity changes.
Term on Bingo Card: Work In Process
Caller Card would read: Partially complete products that are not yet ready for sale.
Term on Bingo Card: Indirect Cost
Caller Card would read: A cost that cannot be traced to a particular department.

What's the Adjusting Entry?

"What's The Adjusting Entry?" is used to help students get a basic understanding of adjusting entries by preparing journal entries randomly picked from a game board. Materials needed to play the game are: 1) game board with pockets (see Table 4 for a basic diagram of the set-up), 2) Adjusting Entry cards, 3) a list of possible transactions to be drawn from the game board and (4) journal page for each player. To play, the game facilitator should insert one game card into each pocket. A beginning player should choose a card from a pocket and read the transaction information aloud to allow other players to find the entry on the accompanying worksheet. The player should

(1) identify the basic type of adjusting entry (i.e., deferral or accrual) and (2) write the correct journal entry on the board or overhead projector. Each correct entry is worth one point. If the player gives an incorrect entry, other players may have the opportunity to win the point by giving the correct entry. The player with the most points wins. This procedure helps students to understand the type of adjusting entry they are dealing with, which guides them to the entry itself.

It is important to provide each student with a sheet of transactions that might be chosen from the game board pockets. The game has proven to work better, at the suggestion of the students, when they are allowed to make the transaction on their own journal page while the chosen player attempts to get the point by making the entry on the board. The list of transactions is an extra study tool for those students who might want to go back later and practice with the entries used during the "Adjusting Entry" game session.

Table 4 - Sample "What's The Adjusting Entry?" Game Board

WHAT'S THE ADJUSTING ENTRY?							

Sample Transactions from "What's the Adjusting Entry?"

The Supplies account for AG Corp. shows a balance of $1,500, but a physical count shows only $300 of supplies.

On June 1, AG received $1,200 from Jones Company who is renting a building from the company for 6 months. AG credited Unearned Rent Revenue. Make the entry for June 30.

AG's accountant discovered that AG had performed services for a client totaling $900, but has not yet billed the client or recorded the transaction.

Both games have been used as practice tools and as test reviews. When used as a practice tool, students tend to find the games more difficult to play because they are still in the process of learning the material. Students generally respond more readily and play more easily when the games are used as a review tool. The games usually are played in small SI groups of about 10 to 12

students. It is feasible, however, to play these games with larger groups in an SI environment or in regularly scheduled classes when time permits.

DISCUSSION

Several students have offered positive comments on the games, which included the following: The games "helped review in a fun way and made learning easier," "good review before the test," the games "made you think about the answer," and the games "spiced things up and made it much more fun."

The main objective of using these games is to give the students an opportunity to think about the material and derive the answer on their own. Students are benefited when they are given the opportunity to actively apply key concepts and principles. The more frequently they are allowed to attempt this application to different situations, the better the chance they will be able to remember and use those new concepts (Davis, 1993). Many times during class and study sessions, students sit and "absorb" the material as an instructor lectures and makes other presentations of the material. However, that is not usually the most effective learning environment. It is important to present the material in a way that is meaningful to students. By relating important material to something already meaningful or relevant to the students, they are more likely to comprehend and retain the material (Davis, 1993). Applying difficult accounting material to simple and familiar games gives the students this type of learning opportunity.

Effective course learning objectives, which involve complex cognitive learning skills, require teaching methods that promote active learning on the part of the student (Bonner, 1999). Often there is rarely class time to apply the material being taught other than doing homework and ultimately responding on exams. Playing the games gives the instructor an opportunity to address student questions that arise during the course of answering a game question. In the process of playing these games, opportunities arise to help with individual problems. Addressing a small dilemma of one student may prove to be even more help to others in the group. These games give students individual opportunity to comprehend, through a different medium, the information learned in the classroom or read from a textbook. At the same time, it can make learning more interesting and fun.

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ANDRAGOGY FOR ADULT LEARNERS IN HIGHER EDUCATION

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ABSTRACT

There is much information available to the public through published course curricula, syllabi, and online course descriptions at university websites from which we could speculate what is taught to undergraduate business students in the United States. What we do not have as much information about is how the courses are taught. What teaching methodologies are used? And, to what levels do instructors of business classes understand and practice andragogical principles? As competition for adult students in higher education becomes more intense, not only what we teach, but how we teach it becomes more important.

This paper will review and summarize the literature that suggests a significant theoretical difference between andragogy and pedagogy. The premise is that the assumptions behind pedagogy, which in the original Greek means "child conductor," do not always fit the needs of the adult learner. Andragogy, derived from the Greek word for "adult or man," provides a better model for the growing number of nontraditional students enrolled in many universities.

This paper will present a theoretical foundation for curriculum development based on andragogical principles. The paper will also present a model with an example of innovative learning which meets the demands of these student populations. Finally, the authors make suggestions for how to plan a course based on the principles of andragogy.

INTRODUCTION

The student population of colleges and universities in the U.S. has changed dramatically in the past thirty years. Although there have been numerous demographic changes, it is questionable how many university professors consider their impact. Educators often speak about pedagogical models, but in our research we found few who mention andragogical models and how to apply them. We believe that new models of learning in higher education must be developed based on the theory of andragogy.

Prior to World War II, higher education was designed primarily for students who could attend school on a full-time basis. A vast change resulted from the passing of the GI Bill in 1944,

which gave many older students the opportunity to attend college. In the late 1960's, college enrollments skyrocketed as the "baby boomers" reached college age. Subsequent economic changes in the U.S. economy in recent years have made it attractive for "baby boomers" to return to school. Social changes that occurred in the 1960's and 1970's brought many more females and older adult students into higher education, and these trends continue today.

The term "nontraditional" is multi-faceted. A report from the National Center for Education Statistics (NCES) (2002) defines "nontraditional" as a student having one or more of these characteristics: delays enrollment, attends part-time some of the academic year, works at least 35 hours per week, is financially independent, has dependents, is a single parent, or does not have a high school diploma. So, nontraditional can be measured on a continuum; a student can be classified from "minimally" to "highly" nontraditional based on how many of these characteristics he or she possesses (Horn 1996). From 1970 to 1999, the proportion of students over 25 years old attending college increased from 28% to 39% and females attending college jumped from 42% to 56% (National Center for Education Statistics, 2002). In 1999-2000, 73% (almost three-quarters) of undergraduates were nontraditional, or they possessed at least one nontraditional attribute. The report concludes that there are at least as many students who would be classified as traditional (possessing none of the nontraditional characteristics) as those who are highly nontraditional (possessing four or more nontraditional variables), at 27% and 25% respectively. At institutions of higher learning where there is a mix of traditional and nontraditional students, there will always be a dynamic tension between the pedagogical and andragogical approaches. For example, traditional students in daytime classes may need more "pedagogy," and nontraditional students (usually working adults) in evening classes may need more "andragogy." An effective educator understands the differences between the two types of students, and has the skill and flexibility to adapt to their needs.

These characteristics of nontraditional students distinguish learning needs of adults, and faculty's knowledge of andragogy is necessary to meet them. "Andragogy is characterized by a problem/project orientation; the use of experienced-based techniques; the facilitation of self-motivation to encourage learning; and, in general, the pivotal role of the learner in acquiring new knowledge or skills" Marshak (1983, p. 81). Marshak discusses "mixed situations" in which both teaching models are used, rightfully or wrongfully, and goes on to cite examples of "nontraditional college programs which must conform to university requirements with respect to examinations, grading and the like..." (p. 81). This approach may violate the pure andragogical model because external evaluations may be imposed and some learning may be dictated, resulting in a case of unmet adult learner needs.

We believe that many educators today focus on pedagogy, when they should be focusing on andragogy. In fact, informal discussions with faculty have indicated that many are not even familiar with the term "andragogy." The term was made popular by Malcolm Knowles (1977, 1980), who contended that an effective learning design for adults should be based on a different set of

assumptions than those of the traditional (pedagogical) learning model. Knowles' theory suggests that if educators persist in using pedagogy to teach adults, institutions will lose them to other institutions and programs that cater to the adult learner.

REVIEW OF LITERATURE

Although andragogy did not appear in a dictionary until 1981, it has been known as a term in Europe since 1921. In addition, in the United States there have been published hundreds of articles on andragogy dating from the late 1960's (e.g., Grabowski, 1970; Seaman, 1969; Knowles, 1970, 1977, 1980, and 1984). There are a number of contexts in which teaching and learning based on andragogy can be consequential and are exemplified in the following citations. The differences between andragogy and pedagogy are important in understanding how adults and children learn differently (Davenport & Davenport, 1986). Rather than using the pedagogical model commonly associated with teaching traditional students, educators must design effective activities as part of the learning cycle (Reed, 1993). Henschke (1998) stated that the four major components of a learning model for adults are andragogy, attitude, competence, and trust. It is imperative that educators understand andragogy, and that programs be developed to meet the demands of an increasing adult population (Patterson & Pegg, 1999).

Malcolm Knowles' (1977) developed the paradigm of andragogy as we know it today (see Table 1). Lawson (1998) described Knowles' work as pivotal in terms of a shift in the educational paradigm. It is very interesting to note that, although in academic terms Knowles' work might be considered "dated," that most of the articles reviewed for this paper cited at least one article by Knowles and proclaimed him the unmistakable "founder" of adult learning doctrine. Additionally, no one refutes his claims, but only supports them with additional arguments. So, for this paper, we believe it is appropriate to use Knowles' model as a foundation for course development, and to cite additional supportive literature. Knowles defined andragogy as "the art and science of helping adults learn" (1980, page 43), and claimed that there were four critical andragogical assumptions of adult learners which differ from the assumptions of pedagogy (Knowles, 1977).

Table 1: Knowles' Principles of Andragogy (1977, p. 39):

1.	His self-concept moves from one of being a dependent personality toward one of being a self-directed human being.
2.	He accumulates a growing reservoir of experience that becomes an increasing resource for learning.
3.	His readiness to learn becomes oriented increasingly to the development tasks of his social roles.
4.	His time perspective changes from one of postponed application of knowledge to immediacy of application, and accordingly his orientation toward learning shifts from one of subject-centeredness to one of problem-centeredness

Principle 1: Learner as Self-Directed

These principles are not mutually exclusive; by their very nature and in keeping with Knowles' intention, they are part of a system of learning theory. Only for the purposes of analysis and example, we will explain each principle individually. In his first principle of andragogy, Knowles (1977) claims that superior andragogical learning conditions should motivate the learners to feel a need to learn. Because adults regard education as a life-time activity, they are able to learn more effectively in a self-directed environment, which is quite different from the environment of traditional students (Patterson & Pegg, 1999). Learning as an iterative, dynamic process of change, dependent on the self-efficacy of the learner to take responsibility for his or her own learning is summarized by Galbraith (1990) who stated that "learners and facilitators are involved in a continual process of activity, reflection upon activity, collaborative analysis of activity, new activity, further reflection, and collaborative analysis, and so on" (p.10). In an analysis of undergraduate management education, Gammie (1995) concluded that "maximum flexibility and student self-governance" result in the most effective programs.

As Reed (1993) indicated, adults should be motivated through internal rather than external means. In support of an andragogical model, students should be dynamically involved in planning their learning process (Cervero & Wilson, 2001).

Principle 2: Learner as Resource

Knowles' second principle claims that adults can be a resource for their own learning and the learning of others. According to Patterson & Pegg (1999), collaboration was the most cited difference in adult learners when compared to children. Galbraith (1990) claims that collaboration is a key ingredient for successful adult learning methodologies. Using an andragogical model requires that educators undergo a basic change in the way that they feel about learning and allow learners to rely on themselves as resources of learning (Boud, Cohen, & Walker, 1993; Cell, 1984). The model must follow Knowles' theory on andragogy and must value nontraditional students' life experiences and awareness of self (Uehling, 1996).

Principle 3: Learning as Developmental

The third principle in Knowles' andragogical model is focused on the learners' developmental goals. The andragogy paradigm requires that instructors choose strategies that will enable adults to achieve their learning goals. By "romancing" the individual adult learner, organizations and society are improved because "a society whose central dynamic, change--economic and technological, political, social, cultural, even theological-- requires a citizenry that is able to change" (Knowles, 1980, p.36). This suggests a focus on learning to learn, which may be a developmental

goal of the mature learner. Lawson (1998) supports the importance of andragogy in helping adult learners make career transitions and claims that andragogy can be a powerful tool in influencing the delivery of services to adults. "Program evaluation procedures can help determine if the participants in the learning activity reached their educational objectives and desired outcomes; they can be used in the planning process and for program improvement; and they can be used for program justification and accountability" (Galbraith. 1990, p.8-16). Beaman (1998) indicated that adults "need assessment not just for evaluation, but also for motivation and feedback. Assessment for adult learners can also be empowering and can lead to a richer, deeper learning experience" (p. 58). Learners may develop skills and self-awareness through feedback and evaluation of others' behavior in the classroom (Saunders, 1991). "The driving force in lifelong learning is not the acquisition of knowledge per se as it is amongst youngsters, but rather the self-actualization of individuals of themselves and through the organizations where they work and live. That can scarcely be accomplished through a normative curriculum or through any model of higher education provision based on the philosophy of 'faculty knows most - and best' " (p.328) (Prestoungrange, 2002).

Principle 4: Learning as Application to Real World

The last principle of andragogy according to Knowles (1977) is the need for immediate application of theory to practice and the related focus on problems as opposed to content. The learning strategies should be less involved with theory, and more focused on emphasizing practical applications of knowledge relevant to the real world (Patterson & Pegg, 1999). Similarly, Galbraith (1990) claims that successful education will relate theory to practice, and Wankel & DeFillippi (2003) advocate bringing "real world" opportunities into the classroom through simulations, cases, technology, and collaborative learning opportunities between educational institutions and business. There is little evidence to suggest that making higher education for nontraditional adult learners should be anything but as real as possible, and as immediately applicable to their own lives as is reasonable.

ANDRAGOGY IN ACTION

As seen in Table 2, Kennesaw State University typifies the demographic changes experienced by American institutions of higher learning over the past few decades. This data is based on an undergraduate and graduate population totaling 15,654. A comparison of the data available revealed few significant differences in the demographics between graduate and undergraduate students, so the data was not separated into these two groups, unless otherwise indicated on the table. In summary, females outnumber males by a wide margin (9754 females: 5900 males), surpassing the national average of 56% female students (NCES, 2002). There are roughly 50% more full-time students than part-time students. There are approximately twice as many

students taking a combination of day and evening classes as there are taking only evening classes; and this could be interpreted as fulfilling a need for a wide range of class times to meet the needs of students with many other demands on their schedules. It is interesting to note that the average age of undergraduate students (25) is older than the highest age of the generally accepted traditional range (ages 18-22). It is not surprising that the graduate students' average age is nine years greater (34 years). In total, over half of the undergraduates matriculating are in nontraditional categories.

In the Summer Semester 2003, one of the authors (Thompson) designed and facilitated a course which encompassed many of the andragogical principles presented in this article. The design of the course will be presented in terms of Knowles' model of andragogy.

Table 2: Demographics of an Urban University in 2002

N=15654			
Variable			
Gender	Males	Females	--
	5900 (38%)	9754 (62%)	--
Enrollment Status	Full Time	Part Time	--
	9175	6479	--
Day/Evening	Day	Evening	Both
	6312	3294	6048
Age (under graduate)	Average	Oldest	Youngest
	25	77	14
Age (graduate)	34	74	18

Source: Kennesaw State University Web Site Fact Book 2002

Principle 1: Learner as Self-Directed

The class was authorized by the College to be offered only if at least twelve students registered for it; it was not a required course, only an elective if enough students were interested. So, the professor had to market the class to get the minimum number of students to enroll. We can assume that the students who registered for the class had an interest in working on a project like this from the beginning; the professor was very clear about "real world experience" and "intense work load." The students were responsible for their own learning and had many opportunities to learn through various methodologies including instructor led discussions, brainstorming, role play, small

group discussions, and guest speakers. On the first day of class, the client presented two projects which had been previously determined by the instructor and the client to be appropriately difficult and challenging for these senior level students. The professor encouraged the students to choose the project they were interested in, and which would be a challenge developmentally, and each student chose his or her preference.

The team process was documented by the team members in the form of "individual student activity logs" in which each student tracked his or her "billable hours" as a consultant on the team, a "team activity log" which was a detailed record of the team process, and "team evaluations" which were completed for developmental purposes at midterm and for evaluative purposes at the end of the semester. So, in this sense, the students were "self-directed;" on an individual level and as a member of a team they were responsible for their level of involvement and record-keeping throughout the semester.

Principle 2: Learner as Resource

The team learning environment is an excellent way for adult learners to play the role of expert. In these projects, we needed team members who performed many functions, task-oriented or relationship-oriented. Both team projects were fairly technologically demanding, and, to some degree, all team members functioned in the capacity of technical expert. The professor's role as coach inspired the team members to take on various responsibilities and roles; throughout the semester the class discussed the team processes and how they could be improved. It was evident that all of the students in this class had been required to work on team projects in the past, either in school, at work, or both. Their previous experiences as team members contributed to each team's development and success in reaching their project goals. Several of the team members in each team functioned as internal consultants in their jobs and were very valuable team players in terms of client relationship development and maintenance. These members understood the trials and frustrations of working with a client, and were able to coach others who did not have these kinds of experiences. In fact, the projects were not easy by any means; the subject matter was sophisticated, the time line was grueling, and the client sometimes did not have the information needed when the team wanted it. The point is that the teams had the expertise collectively to accomplish the goals set forth by the client and professor, and were encouraged and motivated to apply them.

Principle 3: Learning as Developmental

Throughout the course, from the high level design (a collaborative effort between client and professor) to the delivery of the final presentation and evaluation, the learning climate was one in which students were encouraged to participate in decision making about their projects and even encouraged to make mistakes as a learning methodology. The professor and client were both heavily

involved as coaches in the problem solving aspects of the two projects. The purpose of one team project was to analyze the need and make recommendations for an intranet and internet website for company diversity. This involved benchmarking other companies, interviewing high level executives in the client organization, and synthesizing a vast amount of data into a document that would be coherent and complete. The resulting document was quite impressive not only in length (with supporting material, over 200 pages), but in the quality of the written and oral presentation. The other team was charged with conducting a feasibility study for virtual training methodologies for a segment of the client organization's population. Their research was challenging because the companies who provide these kinds of services are difficult to access without the promise of a sale. In the end, this team presented a highly professional presentation (oral and written). Each team spent hours preparing, practicing, providing feedback to each other, and being coached through their final presentations, which were presented to the professor, the client, six executives from the client organization, and the Dean of the College of Business.

These projects were deemed highly successful by all parties involved. For example, the students were exceedingly pleased with the results, as evidenced by students' comments informally shared throughout the semester, and on final course evaluations (see Appendix A: Students' Comments Summer Term 2003). The Dean of the College sent an email to the professor the day after the presentation saying, "Very impressive." The client said, "I don't have anything negative to say about this project" and wanted the teams to present to an executive group at headquarters after the semester was over. But, most importantly, the work that the students completed for these projects has been implemented by the client organization, which is related to the fourth principle.

Principle 4: Learning as Application to Real World

The purpose of this course was to provide students with an opportunity to work together as a team of human resource consultants to a client organization, a very large international corporation headquartered in Atlanta, Georgia. Based on students' feedback at the end of the semester, the course was "a real world experience" and allowed students "to apply key learning from other classes" (see Appendix A: Students' Comments Summer Term 2003). Formally, the course description supports this principle of real world application and reads: "This course is a directed research project on a set of predetermined human resource management issues conducted within a sponsoring organization. Students work in small groups to design and implement a study to resolve a real business problem. Groups present their solutions to executives of sponsoring organizations and to KSU faculty."

Additionally, the professor focused on developing five competencies within this course which, at an exploratory level, were identified as those meeting the needs of business. (a) Learners need real experience and businesses want graduates who can apply relevant theories to real world problems (Elliot, Goodwin, and Goodwin, 1994; Masikiewicz, 1995; Norman, 2003; Theibert, 1996). The notion of giving the students an opportunity to apply theory to real world problems also

supports the principles of andragogy (Knowles, 1977; Cervero & Wilson, 2001). (b) College graduates need to come to the world of work with communication skills, including team work, interpersonal, supervisory, and presentational (Elliot, Goodwin, and Goodwin, 1994; Goffee, 1996); Norman, 2003). (c) Businesses want graduates who can solve problems and use creativity (Masikiewicz, 1995). (d) Students should enter the job market proficient in technical skills and the self efficacy to learn new ones (Wankel & DeFillippi, 2003). (e) Businesses want entering employees who exhibit leadership skills (Rifkin, 1996). Each of these competencies was addressed through various teaching methodologies practiced in the course. For example, for the communication competency, all students were coached and evaluated on presentation skills, writing skills, and team communication skills throughout the semester.

Additionally, the course objectives and assessments supported this principle and read:

Table 3: Course Objectives And Assessments

At the end of the course, students should be able to:	
1.	Apply HR practices and techniques to real-world settings. This will be assessed by completion of a consulting type project in cooperation with industry professionals at the host organization. The project will conclude with a formal presentation to the rest of the class and to the industry participants. A written Management Report will also be submitted to the sponsors and instructors.
2.	Identify and use various sources of HR information, including the Internet, the library, personal interview, and employer/employee sources. An assessment of this objective will be based on a Management Report to be submitted to the instructor and host organization.
3.	Use analytical and critical thinking skills to synthesize information and make recommendations for implementation of HR practices and techniques. An assessment of this objective will be based on the industry participants' and the instructor's judgment of the viability, consistency with accepted practice, and realistic nature of the students' conclusions and recommendations.

CONCLUSION

We believe that using Knowles' (1977) principles of adult learning as described in this paper as a model for course development will result in more successful educational programs. In keeping with Knowles' (1977) paradigm, Cervero & Wilson (2001) take incorporating andragogy into course design to a level of ethical responsibility when they claim that "the highest professional and moral principle for adult educators, then, is to involve learners in identifying their needs" (p. 5). Whether or not you agree with this or any other practice of applying andragogy to the adult learning environment as a moral issue, there is enough evidence to claim that it is the logical and "right" thing to do for our adult learners.

Future research should focus on answering the following questions: (a) Do teachers in higher education use andragogical methods or not? If they do, what methodologies best support the principles of andragogy? (b) If they do not use andragogy as a foundation for course development, what methods do they use? (c) If they do not use andragogy as a foundation for course development, why not?

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APPENDIX A: STUDENTS' COMMENTS SUMMER TERM 2003

Note from the professor: On the following pages, you will find all the students' comments I received from the class presented in this article. They have not been edited, but are verbatim, except in the case of clarification or ease of reading where I have added words in brackets [ ].

Question 1: Identify the aspects of the course that most contributed to your learning(include examples of specific materials, exercises and/or the faculty member's approach to teaching, supervision, and mentoring).	Question 2: Identify the aspects of the course, if any, that might be improved (include examples of specific materials, exercises and/or the faculty member's approach to teaching, supervision, and mentoring).
• Approach to teaching very enthusiastic • Great mentor, extra help always offered • Keeps class involved in discussions • Good group projects • Fair tests • Very friendly	• Nothing
• The real life situation made the eight weeks fly by. • This is one of my favorite classes. • Dr. Thompson was a great inspiration.	• [no suggestions for improvement]
• The project combined with the book helped me a great deal in] understanding the consulting process • Dr. Thompson made the class very interesting and fun	• The client was very confusing
• I learned about the process of consulting and the importance of providing the client with what they want	• Everything was good

APPENDIX A: STUDENTS' COMMENTS SUMMER TERM 2003	
• Dr. Thompson's approach to teaching this class was awesome! • It worked really well with a small class. • Keep the real world application [client]	• [no suggestions for improvement]
• The group work was actually a positive experience. I feel we all got along well and contributed well to the project. • Tests were self-explanatory and straight forward. • Enjoyable experience.	• Guidelines from [client] were not very clear in the beginning. Professor's input and direction were very valuable.
• Our group work was excellent. • The teams worked well together and accomplished the goal of producing a great presentation.	• Receive necessary materials from client earlier
• Great class. Applicable to real world. • Allowed us to apply key learnings from other classes	• Meet more often and over 16 weeks instead of 8.
• The class was a real learning experience. • Dr. Thompson allowed us the opportunity to explore and experience consulting in a real manner. • It was such a rich experience working with a local company and having the opportunity to work with their personnel.	• My only suggestion would be to have a site visit earlier in the semester
• Professor guided team through consulting phases step by step. • Was very helpful in understanding and dealing with the process of becoming a consultant.	• [no suggestions for improvement]

THE INITIAL INTERVIEW: JOB SEARCH OF ACCOUNTING PHD CANDIDATES AND RELOCATING FACULTY

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ABSTRACT

This research examines how accounting PhD candidates and current accounting faculty seek, conduct, and draw inferences from interviews at the American Accounting Association national convention. The initial interview is critical for further consideration of the position by the applicant and of the applicant by the university. A survey of applicants at the convention indicates ways in which both parties send signals of their interest or lack thereof. Applicants' areas of dissatisfaction with the process are noted, along with suggestions as to how universities could improve their interviewing procedures. Applicants were selective about schools chosen for possible interviews and showed a high level of search for information about those schools. Implications for generalizing the results to other areas of business academia are discussed.

INTRODUCTION AND MOTIVATION

Little research has been performed in the accounting or business area in academic job search. Most of the existing research has focused on on-campus interviewing and job selection. Turban, Campion, and Eyring (1995) recommended that future research look at early stages in the recruitment process: search for information about potential employers and the initial interview. Applicants search for information both to determine to what schools to apply and to prepare for interviews. Knowledge of applicants' information search strategies may help universities improve their methods of providing information to potential faculty and thus become more attractive to desirable applicants.

The initial interview for a faculty position is crucial because it determines whether the two parties maintain interest in each other. Dissatisfaction with the initial interviewing process causes qualified applicants to withdraw from consideration (Turban, Forret, & Hendrickson, 1998; Boudreau & Rynes, 1985). This may have negative effects on both applicants and universities. Applicants dissatisfied with the process may reduce their job search and make sub-optimal job choices. Universities may lose potentially good faculty due to poor interviewing procedures. The number of new accounting PhDs has dropped dramatically in recent years, from 200 in 1993 to 86

in 2002 (Hasselback, 2004). Thus there is considerable competition among universities for new accounting PhDs. Universities which improve their interviewing process may better obtain desirable faculty. To do so, universities must be aware of areas of applicant dissatisfaction and work to overcome them. Universities trying to increase faculty diversity may be interested in whether there are gender effects on job search.

This research has three primary objectives, which follow from the earlier discussion. The primary purpose is to determine how accounting PhD candidates (students) and current faculty interested in relocating seek faculty positions by obtaining information about schools, selecting ones to pursue, and obtaining, conducting, and drawing inferences from interviews at the American Accounting Association (AAA) national convention.

A second purpose of this research is to obtain descriptive information about applicants' interviewing experiences. This research should help PhD students and relocating faculty know what to expect in initial interviews and thus improve their chances of being invited to on-campus interviews with desirable universities. Applicant knowledge in this area is important, as tightening tenure requirements have resulted in new PhDs competing for assistant professor positions with more experienced faculty who were denied tenure. This research compares the experiences and perceptions of PhD students and relocating faculty. Results provide information useful to universities in knowing what to expect of applicants and how to appear more attractive to them.

The percentage of women among new accounting PhDs has increased in recent years. A final purpose is to determine whether differences exist between male and female applicants in initial job search.

LITERATURE REVIEW

There is little literature focusing on the interviewing process for accounting faculty. Ostrowski (1986), Hunt and Eaton (1999) and Eaton and Hunt (2002) dealt with the entire job search process, focusing on final job selection. However, certain aspects of this prior research relate to the current study. Ostrowski (1986) found that 65% of new accounting PhDs interviewed at the AAA national convention. Most found that it was a pleasant process. One of the most frequently noted complaints of job applicants in Hunt and Eaton (1999) was that schools did not reply to applications. This was not noted by Ostrowski (1986). Eaton and Hunt (2002) found that new accounting PhDs were much more likely to have interviewed at the AAA national convention than were faculty who had relocated. The latter were often interested in a very limited number of schools and thus may not have found interviewing at the convention cost-effective. The two most popular ways of obtaining interviews were sending out blind letters (not in response to a specific advertisement) and responding to advertisements, such as those in The Accounting Review or Chronicle of Higher Education. None of these studies examined the extent of applicants' information search.

The business research closest to the current study is Hunt and Sawhney (2003), which examined interviewing by management PhD students at the Academy of Management annual convention. However, relocating faculty were not included in that study. The authors found that applicants contacted an average of 18 schools and showed a high level of information search about the universities. Common complaints were with the common interviewing area, and failure of interviewers to have read resumes. Hunt and Sawhney (2003) found no significant differences between new management PhDs from top schools and others in terms of job search.

Most of the relevant literature is from the fields of organizational behavior and psychology. Even in those fields, more attention is paid to job selection and final interviews than to information search and initial interviews.

One's first academic employment significantly affects his or her subsequent career (Rosenbaum, 1979). Knowledge of this would lead applicants to perform an extensive job search, increasing the likelihood of good outcomes. This involves sending out numerous applications in an attempt to get many initial job interviews, follow-up interviews, and job offers (Dyer, 1973; Stumpf, Austin & Hartman, 1984).

The assumption that applicants maximize interviews in order to improve outcomes may not always hold true. Those individuals from top PhD programs may be confident of success and thus do limited job search (Bedesian & Field, 1980). This effect might be expected to be higher for new PhDs than relocating faculty.

Job applicants who obtain considerable information about potential employers should feel more confident and perform better in the interview (Stumpf et al., 1984). This signal of the applicant's motivation and interest should improve the interviewer's evaluation of the applicant. As the interviewer communicates interest in the applicant, the latter's perceived likelihood of getting an offer increases, thus making the faculty position more attainable and thus even more attractive. Demonstrating familiarity with faculty at the institution (research areas, publications, etc.) may be useful in helping an applicant stand out from others (Nelson, 1997).

The possibility of gender effects on job search activities is an important issue, since women's lower lifetime earnings may follow from less initial job search (Howell & Reese, 1986; Bain & Fottler, 1980). Results of previous research (e.g., Huffman & Torres, 2001; Steffy, Shaw & Noe, 1989; Rynes & Rosen, 1983) were inconsistent. Eaton and Hunt (2002) found no significant differences between male and female accounting PhD students and relocating faculty in terms of number of schools contacted in total, but did not look at number of schools contacted for interviews at the AAA convention. Hunt and Sawhney (2003) found no gender differences in the number of schools contacted for interviews at the Academy of Management national meeting.

Considerable research (Turban & Dougherty, 1992; Powell, 1984, 1991; Rynes, Heneman & Schwab, 1980) has looked at how companies' recruiting practices affect applicants' interest in the organization. Social identity theory states that individuals' self-concept is affected by their job and the characteristics of the organization (Dutton, Dukerich & Harquail, 1994). People want jobs that

enable them to retain a positive self-image. Thus applicants' interest should increase if they view both the position and the organization positively. Signaling theory is also applicable to the recruitment process. How organizations treat applicants during interviews sends a signal about the organization's interest in the applicant and thus the likelihood of its extending a job offer (Breaugh, 1992; Rynes, 1991). Universities also send signals about how they would treat an applicant if he or she were hired. People who are treated poorly in interviews will perceive themselves as likely to be mistreated on the job, particularly since interviewers should be expected to make an effort to positively impress applicants (Ornstein & Isabella, 1993).

Recruiter behaviors have been found to significantly predict applicants' interest in accepting a particular position (Schmitt & Coyle, 1976; Alderfer & McCord, 1970). One common recruiter behavior is inadequate preparation for interviews. Hilgert and Eason (1968) found that a majority of students doubted that the interviewers had read their resumes. Interviewers who talk primarily about the position may be sending a signal that something is wrong with it (Turban et al., 1995; Turban & Dougherty, 1992). Applicants want interviews to focus on both the position and the applicant's qualifications (Downs, 1969).

Interviewers with whom the applicant would be likely to work are particularly valuable sources of job information and may be an important factor in job decisions (Rynes, 1991; Rynes & Barber, 1990). Compatibility with other faculty has been found to be a major factor in job choice in accounting (Eaton & Hunt, 2002), management (Hunt, in press) and finance (Eaton & Nofsinger, 2000).

METHODOLOGY

This research considers accounting PhD students and faculty who interviewed at the 2000 and 2001 AAA annual meetings. This venue was chosen because it is widely viewed as the premier location for academic accountants to seek employment. Previous research (Eaton and Hunt, 2002) found very few jobseekers interviewing at AAA regional meetings or other venues.

The subjects were obtained from the 2000 and 2001 resume listings prepared by the AAA. Every year the AAA sells to universities the resumes of academic accounting jobseekers who will be interviewing at the AAA national convention. Questionnaires were sent to all those in the resume files for 2000 and 2001, with two exceptions. First, only those who resided in the United States were included in the mailing. Those living outside the U.S. could not use the postage paid envelope, which might reduce their response rate. Also, those who were not U.S. citizens or residents might have different concerns than those of the majority of respondents, making it more difficult to analyze the results. Secondly, for the same reason, those seeking visiting positions instead of tenure-track positions were not included. The final sample consisted of 62 applicants from 2000 and 59 from 2001. In each year, several months after the convention questionnaires were mailed to all individuals

with resumes on that year's AAA listing, accompanied by a cover letter and prepaid return envelope. The questionnaires asked for the following information:

1.	Various demographic items such as age range gender and position in the PhD process (pre-proposal post-proposal or PhD completed) for PhD students and rank (for current faculty)	
2.	The respondent's perception of the quality ranking of his or her PhD school	
3.	The number of schools contacted that advertised a vacancy vs. those that did not	
4.	The number of schools contacted to which the respondent applied prior to the conference and those applied to at the conference	
5.	The extent on a seven-point scale to which	
	a.	the respondent was selective of the type of schools applied to
	b.	the respondent was willing to interview with schools for which he or she did not desire to work
	c.	respondents gathered information about schools
	d.	information was gathered about schools from different sources (such as school web site and colleagues)
	e.	various channels (such as postal mail and telephone) were used to contact schools
	f.	various interviewer behaviors were observed during the interview and how these affected interest in the school
	g.	they were satisfied with the process
6.	The percentage of schools contacted that invited the applicant for a conference interview and the percentage of those interviewed at the conference with which the applicant expects a campus interview	
7.	Answers to open-ended questions asking respondents what they would do differently if they went through the conference interviewing process again any negative experiences they had and any advice they had for job seekers	

Several faculty reviewed the questionnaire before it was mailed. The questionnaire used in the research reflects their comments.

RESULTS AND DISCUSSION

Overall, fifty-nine usable responses were received out of 121 questionnaires mailed. Forty-one responded to initial mailings (33.9%). Those who had not responded within six weeks were sent a personalized e-mail requesting return of the questionnaire. This was found to be more productive than mailing second requests in Hunt (2001). Eighteen more questionnaires were received after the e-mails. The final overall response rate was 48.8%. No major differences were

noted between early and late respondents. The response rate was higher for PhD students (58.4%, 38/65) than for those faculty seeking new positions (37.5%, 21/56).

Sixty-four percent of the respondents were male. Females comprised 15 of the 38 PhD students, but only six of the 21 potentially relocating faculty. Most students had presented their proposal; few had completed the PhD. Those respondents who had not completed the PhD expected do so in approximately six months, on average. Of the potentially relocating faculty, 32.4% were assistant professors, 59.5% were associate professors, and 8.1% were full professors. Both students and current faculty appeared to be somewhat optimistic about the national rankings of their PhD program. Over half of both groups ranked their doctoral program in the top 30% in the country. Demographic information is presented in Table 1.

Table 1: Demographic Information

	Overall (n=59)	PhD Students (n=38)	Faculty (n=21)
Gender			
Male	64.4%	60.5%	71.4%
Female	35.6	39.5	28.6
Age			
25-30	6.8%	7.9%	0.0%
30.1-35	25.5	34.2	9.5
35.1-40	16.9	23.7	4.8
40.1-45	18.6	15.8	23.8
Over 45	32.2	18.4	61.9
Dissertation Progress			
Pre-proposal		32.4%	N/A
Proposal defended		59.5	N/A
PhD completed		8.1	N/A
Rank			
Assistant professor		N/A	33.3%
Associate		N/A	57.2
Full		N/A	9.5
Respondents' Perceived rank of PhD program			
Top 10%	9.6%	5.7%	17.6%
Top 30%	46.1	51.4	35.3
Top 50%	30.8	31.4	29.4

Table 1: Demographic Information			
	Overall (n=59)	PhD Students (n=38)	Faculty (n=21)
Bottom 50%	7.7	8.6	5.9
Bottom 30%	5.8	2.9	11.8
Publications and conference presentations (mean)			
Tier 1 publications	0.48	0.00	1.42
Tier 2 publications	1.19	0.13	3.32
Tier 3 publications	1.02	0.24	2.58
National conferences	1.82	0.26	4.95
Regional conferences	2.43	0.61	6.21

On average, participants contacted 12.70 schools with advertised vacancies to arrange interviews and 4.49 that did not. The average number of schools contacted prior to the conference was 13.16 and at the conference was 5.29. These and other results are shown in Table 2. Overall numbers of schools contacted by PhD students were similar to those of management PhD candidates in Hunt and Sawhney (2003), but respondents in the current study were more inclined to contact schools that did not advertise positions and to make more contacts at the conference itself. In the current research, relocating faculty contacted significantly fewer schools prior to the conference than did PhD students, consistent with overall lower levels of job search in Eaton and Hunt (2002). Relocating faculty in the current study contacted a considerably higher percentage of universities that did not advertise vacancies and contacted fewer schools after arriving at the conference than did PhD students.

Respondents were slightly more selective of universities contacted at the conference (5.21) than those with whom interviews were arranged before the conference (4.96). This may indicate that applicants were not interested in interviewing other available schools simply for "practice." This interpretation is supported by the finding that the majority of applicants had little interest in interviewing schools for which they did not want to work. The score was 2.54 on a 7-point scale, with 7=did this a great deal. Relocating faculty (1.67 mean) were significantly less likely to do this than PhD students (3.03). This may reflect the former's greater confidence in getting a position, or it may indicate that current faculty can be more selective because, unlike the students, they are already employed.

Respondents showed a reasonable, but not extremely high, amount of effort expended to obtain information about the schools they considered applying to for convention interviews. The mean was 4.97 on a 7-pt. scale, with 7 being the highest. However, since this includes schools with

which interviews were arranged at the conference (limiting time and ability to research them), it appears as if jobseekers made a serious attempt to prepare for interviews. This should have signaled their interest in the universities with which they interviewed.

The school web site was the major source for obtaining information about universities (with a mean of 5.95, with 7=being used to a great extent). Schools need to ensure that their web sites are interesting, informative and up-to-date, to attract faculty as well as students. Similar results were found in Hunt and Sawhney (2003).

Respondents indicated that they had obtained conference interviews with about 70% of the schools to which they had applied. Respondents believed they would receive invitations to interview on campus with approximately half of the schools with which they interviewed at the convention. The perceived likelihood of receiving a campus interview was higher for female than male respondents (significant at the .065 level in a two-tailed Mann-Whitney U test).

Table 2: Information Search and Interviewing Experiences

	Overall (n=59)	Ph.D students (n=38)	Faculty (n=21)
Approximate No. of Schools Contacted to Arrange Conference Interviews			
a. Schools that advertised vacancy	12.70	14.68	9.48*
b. Schools that did not advertise vacancy	4.49	4.40	4.69
Approximate No. of Schools Contacted			
a. Prior to the conference	13.16	14.43	12.10
b. After coming to conference	5.29	6.50	3.50
All following information is based on the following scale (1=not at all; 7=to a great extent)			
How selective of the type of schools applied to			
a. Schools applied to prior to conference	4.96	4.78	5.29
b. Schools applied to after the conference	5.21	4.92	5.71
Extent to which willing to interview with schools that you had no desire to work for	2.54	3.03	1.67**
Extent of gathering information about schools	4.97	4.95	5.00
Extent used to gather information about the schools:			
a. School web-site	5.95	5.84	6.15

Table 2: Information Search and Interviewing Experiences			
	Overall (n=59)	Ph.D students (n=38)	Faculty (n=21)
b. Colleagues	3.90	4.08	3.55
c. Published information sent by the school	3.90	3.97	3.75
d. Other sources	2.23	2.37	1.95
Extent used to contact schools			
a. Postal mail	4.21	4.16	4.32
b. Fax	1.38	1.35	1.42
c. E-mail	5.79	5.74	5.90
d. Telephone call	3.84	3.71	4.10
e. Placed resumes in files of schools at Conference	3.83	3.89	3.71
*Significant at .02 level in 2-tailed Mann-Whitney U test. **Significant at .001 level.			

Subjects were asked the extent to which they had various experiences during the course of their interviews and to what extent those experiences affected their interest in the school. Interviewers appeared highly cordial and respectful (6.24 on a 7-point scale, with a mean of 5.82 for the effect on applicant interest in the school). However, interviewers were given mediocre marks for knowing the background and research work of applicants (4.21)(3.77) and expressing interest in the research area of the applicant (4.18)(4.55). Similar results were found for management PhD candidates in Hunt and Sawhney (2003). In the current study, PhD students found significantly less interviewer knowledge of their background and research work than did potentially relocating faculty. Interviewers spent considerable time asking about research and teaching interests (5.17)(4.91). A slightly lower score (5.10) was reported for interviewers' concentrating on talking about the school, the position, and the community. On average, interviewers balanced asking questions with providing information, as applicants prefer (Downs, 1969). These results are shown in Table 3.

Table 3: Impressions from the conference interview

	Extent to which you interview experience experienced during Impacted your interest			Extent to which your conference interview in the school		
	O#	N#	R#	O	N	R#
Interviewers appeared cordial and respectful	6.24	6.16	6.40	5.82	5.76	5.95
Interview exceed the scheduled time	3.36	3.34	3.00	2.73	2.67	2.85
The interviewers knew your background and research work	4.21	3.89	4.80*	3.77	3.81	3.70
Interviewers indicated that funding for the position existed	4.81	4.66	5.10	4.98	4.76	5.40
Interviewers spent considerable time asking about your teaching and research interests	5.17	5.03	5.45	4.91	4.52	5.10
Interviewers spent most time telling you about their school, the position and the neighboring community	5.11	5.24	4.85	5.14	5.27	4.85
Interviewers hinted they were interested in your research area	4.18	3.95	4.55	4.55	4.61	4.45
Interviewers hinted they were impressed with your teaching credentials	4.74	4.68	4.85	4.88	4.78	5.05

#O= overall, N=new PhDs, R=relocating faculty

* Significant at .02 level in 2-tailed Mann-Whitney U test. None of the other items were significantly different for students vs. current faculty at a level of .1.

No significant differences in job search patterns or views on the interviewing process were found between males and females. Those who described their PhD programs as being in the top thirty percent nationally did not exhibit different behavior than those from lesser-ranked schools.

Overall, participants found the process to be reasonably satisfying. The overall mean rating was 5.48 on a 7-point scale. Females found the process more satisfying than males (5.94 compared to 5.23), which was significant at the .086 level in a two-tailed Mann-Whitney U test. This may correspond to females indicating higher perceived likelihood of receiving campus interviews. These results differ from Eaton and Hunt (2002), in which males were more satisfied with the entire process (including campus interviewing), and Hunt and Sawhney (2003), in which no significant gender differences were noted. There were no significant differences between the PhD students and

relocating faculty in level of satisfaction. The overall level of satisfaction was less than in Eaton and Hunt (2002), which may indicate that campus visits are more satisfying than initial interviews. The overall level of satisfaction in the current study exceeded the 5.00 found in Hunt and Sawhney (2003) from new PhD applicants at the Academy of Management annual meeting. This may be due in part to interview locations, as discussed below.

Participants were asked about any negative experiences they had in the interviewing process. This provides information about what the applicant can expect and how universities can improve the process. Over half (30/59) of the respondents stated one or more complaints about convention interviews. PhD students and current faculty were very similar in the frequency and types of complaints. The most common complaint was that some universities held interviews in common areas of the hotel. Several commented on the noise and difficulty of finding interviewers in crowded areas and indicated that universities needed to conduct interviews in individual hotel rooms or suites. Schools that try to save money by holding interviews on couches in hotel lobbies or hallways may send signals that the candidates will receive few financial resources (salary increases, research help, travel funds, etc.) after accepting a position.

In contrast, two respondents stated that they were uncomfortable interviewing in hotel rooms and preferred large rooms in which numerous universities were interviewing applicants simultaneously. However, management PhD students in Hunt and Sawhney (2003) reported widespread criticism of interviews conducted in large open rooms, in tables next to other schools' interviewers and applicants. Applicants complained of cramped and noisy conditions.

Overall, it appears that by conducting interviews in rooms or suites at the host hotel, universities could signal their concerns about the applicants' feelings and welfare. Universities that do so may stand out from competitors.

Two opposite types of unprofessional behavior by recruiters were noted. Three respondents complained of interviewers' failing to keep appointments. Others complained of lack of follow-up contact after conference interviews. On the other hand, three other respondents complained of being pursued by recruiters even after declining interviews with them.

Several respondents indicated that recruiters were less than candid about their schools. For example, many schools would not discuss salary ranges. Recruiters' failure to admit a school's shortcomings was also noted. Respondents also indicated the need for recruiters to be honest about what they are looking for in job candidates.

Several wished that more research-oriented schools interviewed at the conference. Some extremely selective schools may bypass the conference interviewing process. However, in keeping with the reasonably high level of satisfaction with the process, only two respondents said that they would not interview at the AAA national convention, if they had it to do over.

Many applicants indicated that if they had it to do over again, they would contact fewer schools. Several indicated that they wished they had held more detailed discussions with department heads before accepting interviews, in order to eliminate some of the less appealing schools from

consideration. If both schools and applicants focused more on quality than quantity it would be possible to have longer, more meaningful interviews, since (as mentioned by several applicants) thirty minutes is too short a time for either party to get a good idea of the other. On the other hand, such an approach would be possible only if applicants are dissuaded from an expected tendency for meeting representatives from as many schools as possible

CONCLUSIONS AND LIMITATIONS

This research has examined the initial interviewing process for accounting PhD students and potentially relocating faculty. In examining various factors such as search for information, selection of schools with which to pursue an initial interview, and examination of recruiter behaviors, it has expanded previous accounting research. Applicants appear to be reasonably selective, perhaps as a reflection of a "seller's market" due to the small number of new accounting PhDs. Applicants appear willing to conduct considerable research on schools. This will enable them to ask intelligent questions in an interview and signal their interest.

This study considerably extends research in accounting academic job search. It also extends Hunt and Sawhney's (2003) work in management by focusing on relocating faculty, as well as PhD candidates. The finding that some results involving PhD students (such as number of schools contacted and ways of obtaining information about them) are similar to those in Hunt and Sawhney (2003) increases the likelihood of their being generalizable to other areas of business academia, such as finance or marketing. However, the fact that certain items, such as the interviewing room arrangements and gender differences in satisfaction with the process, differ between business disciplines suggests the need for further research in other business areas.

A positive finding was that interviewers treated applicants with a very high level of respect and cordiality. However, interviewers may incorrectly believe that if they do so, they have taken all necessary steps to make the applicant think well of the school.

A number of suggestions for improving the process were noted. If implemented, these may improve the chance of universities' hiring their most desirable recruits. Universities would benefit by being aware of how their recruiting policies and interviewers' behaviors send signals to potential faculty members. Improving web sites, providing more impressive interviewing rooms, and having one's interviewers prepare better for each applicant are suggestions that directly follow from this research.

Despite complaints from some respondents, the generally high levels of satisfaction indicate that the AAA convention continues to be seen as valuable for jobseekers. This occurs despite the cost of attending and the likelihood that not all desired schools will conduct interviews at the convention.

No major differences in job search activities were found between males and females and those from top schools vs. others. Therefore, universities may not need to design different recruiting approaches

to appeal to different groups of applicants. A better approach may be to focus on those areas of concern to a wide variety of potential faculty.

This research examined the interviewing at the AAA national conference by those who placed their resumes on file with the AAA. Those who obtained interviews at the conference through other means were not included. Of course, not all accounting academic jobseekers choose to interview at the convention. Those who wished to interview with a few highly selective research universities may not have attended, since not all universities with accounting faculty openings interview at the convention. Also, as noted in Eaton and Hunt (2002), relocating accounting academics may have been interested in fewer schools and so may not have found it worthwhile to attend the convention.

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ACCOUNTING EDUCATORS' PERCEPTIONS OF THE SARBANES-OXLEY ACT OF 2002 AND THEIR ROLE IN PREPARING STUDENTS FOR A CHALLENGING PROFESSION

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ABSTRACT

Concerns over the effects of financial reporting scandals involving large corporations and public accounting firms have led to the creation of the Sarbanes-Oxley Act of 2002 (SOA). The purpose of this Act is to preserve and enhance the integrity of financial reporting and auditing, and protect financial statement users.

This study investigates accounting educators' perceptions of key provisions of the SOA and their effects on financial statement and audit quality, as well as accounting educators' role in preparing their students for a challenging and changing profession.

The study finds that the majority of the 74 accounting faculty completing a mailed questionnaire perceive that non-audit services (NAS) should be prohibited, that the certification requirement is appropriate, and that audit and financial statement quality will improve. Surprisingly, educators who had prior experience with a global accounting firm are as likely to perceive that NAS should be prohibited, as are those who did not have such prior experience. The majority also approve of the composition of the Public Company Accounting Oversight Board, but some perceive its scope as too extensive. The majority have already implemented class discussions of the SOA, and recommend integrating business and professional ethics, and current issues and rules in class discussions.

These findings are important because accounting educators play a very significant role in preparing students for a changing and challenging profession, and their perceptions will influence the extent, manner, and nature of class discussions of the SOA.

INTRODUCTION

Financial reporting scandals involving large, once-prestigious public companies, such as ENRON and WorldCom have impaired financial statement users' confidence in the integrity and usefulness of financial statements. The Sarbanes-Oxley Act of 2002 (SOA) was created and signed

into law by President Bush on July 30, 2002 to help improve financial reporting, preserve the integrity of financial statements and audits, and restore investors' and other users' confidence.

Key provisions of the SOA designed to accomplish these goals are a) enhanced regulation of auditing by the newly created Public Company Accounting Oversight Board (PCAOB), b) the prohibition of certain non-audit services (NAS) for audit clients, and c) required certification of financial reports by chief financial and executive officers (CFOs, CEOs) of public companies.

The success of the SOA in achieving the goals set by lawmakers is uncertain and depends on effective enforcement and compliance. Compliance requires knowledge and understanding of the often complex provisions of the SOA by current and future accounting professionals. Accounting educators are at the forefront of helping students learn the requirements and understand the effects of the SOA, and in helping students prepare for a challenging and changing profession. Accounting educators' perceptions regarding the SOA are important as they will tend to influence the extent, nature, and content of in-class discussions of the SOA.

The purpose of this study is to investigate accounting educators' perceptions of (a) key provisions of the SOA, (b) the effect of the provisions on financial statement and audit quality, and audit pricing, (c) factors affected educator' perceptions (e.g., prior global accounting experience), and (d) accounting educators' role in helping students prepare for a challenging and changing career.

The study finds that the majority of the 74 accounting faculty completing a mailed questionnaire, support prohibiting the NAS banned by the SOA and believe that this will improve both factual and perceived audit quality. The support for prohibiting NAS is highest with respect to management functions. Surprisingly, prior working experience in large public accounting firms does not appear to significantly influence the faculty's perceptions. Specifically, faculty with prior experience working for a large global accounting firm are as likely to perceive that NAS should be prohibited, as are those who did not have such prior experience.

Accounting faculty are more likely to perceive that it is necessary to prohibit the NAS disallowed by the SOA (i.e., bookkeeping, management, financial information systems, appraisal, actuarial, internal audit, broker/dealer, and legal NAS), than tax related services.

The majority of the faculty also perceive that the CEO/CFO certification requirement is necessary and that it will lead to improved financial statement quality. The majority also perceive that the PCAOB's composition is appropriate, but is divided concerning the appropriateness of its scope.

Those who perceive that prohibiting NAS will improve perceived audit quality are more likely to support prohibiting financial information systems design and implementation. Those who perceive that it will improve factual audit quality are more likely to support prohibiting financial information systems design and implementation and tax services.

The majority of the faculty report that they have already implemented discussions of the SOA in their accounting classes, and recommend integrating business and professional ethics, and current issues and rules in class discussions.

Findings from this study are important because support from educators is very significant to the ultimate success of the SOA in helping improve financial reporting and auditing, and restoring financial statement users' confidence.

REVIEW OF THE LITERATURE

On July 30, 2002, President Bush signed the SOA into law, which is the result of combined efforts by members of the U.S. Congress and representatives of regulatory agencies. The SOA was created in response to significant and highly publicized financial reporting scandals involving large public companies (e.g., ENRON, WorldCom), which have shaken financial statement users' confidence in the integrity and usefulness of financial reporting and auditing, and resulted in tremendous losses to investors, including employee stockholders. The stated purposes of the SOA is "To protect investors by improving the accuracy and reliability of corporate disclosures made pursuant to the securities laws, and for other purposes." (H.R. 3763, 2002).

Enhancing reliability is not a new objective. More than two decades ago, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Concepts No. 2 (SFAC 2), which identifies reliability together with relevance as the key qualitative characteristics of useful financial accounting information (FASB, 1980). SFAC 2, which is an integral part of FASB's conceptual framework also identifies verifiability, neutrality, and representational faithfulness as necessary ingredients of reliability. In a recent statement, Mr. John M. Foster, who completed his ten-year tenure as a FASB member on June 30, 2003, emphasizes that neutral financial reporting was and continues to be one of the most important issues for the FASB. He also stresses the importance of neutrality to U.S. capital markets and points out that U.S. capital markets can allocate resources efficiently, only if "creditable, reliable and neutral financial information" (Foster, 2003) is available.

Financial statement auditors play a key role in helping preserve the quality of financial reporting. An unqualified auditor opinion enhances the credibility of financial statements. The value of the audit depends on the integrity and independence of the auditor. Independence, both in fact and appearance, are required and influence the perceptions of financial statement users. Regrettably, some of the recent financial reporting scandals (e.g., ENRON) suggest significant audit failures, and have contributed to the decline in investors' confidence. In fact, according to a New Jersey Gallup poll, accountants' public approval rating has declined from a high rating of 39 in 2001 to 0 in 2002, and has recovered only recently to a rating of 31 (Telberg, 2003).

Key Provisions of the SOA

The provisions of the SOA, which are organized in eleven titles each with many sections, affect public accountants, public companies and their executives and accountants, financial

statement analysts, attorneys, and ultimately financial statement users. Violations of the SOA, which also enhances legal penalties for financial statement fraud, are considered violations of the SEC Act of 1934 (H.R. 3763, 2002, a3b1). The following paragraphs briefly discuss the key provisions of the SOA that are pertinent to this study.

Title I of the SOA stipulates the creation of the Public Company Accounting Oversight Board (PCAOB), and specifies the Board's composition, scope, duties, and authority. The PCAOB consists of five member - two certified public accountants and three non-CPAs. (H.R. 3763, 2002, Section 101). Its mission is "...to oversee the audits of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, fair, and independent audit reports." (PCAOB, 2003). Mr. William J. McDonough, former president of the Federal Reserve Bank of New York serves as Chair of the PCAOB effective June 11, 2003 (SEC, 2003a).

One of the key provisions affecting public accounting firms is the requirement that U.S. and non-U.S. public accounting firms who audit U.S. companies must register with the PCAOB (HR 3763, 2003, 102). In addition, the SOA grants the PCAOB the authority to set auditing standards, a role which until recently was performed by the American Institute of Certified Public Accountants (AICPA). It appears that the PCAOB intends to exert its authority as auditing standard setter. In a recent letter to the AICPA, the PCAOB emphasizes its sole authority to promulgate auditing standards (SEC, 2003a). In addition, the PCAOB will conduct reviews of public accounting firms, which until recently were made by peer firms within the profession (HR 3763, 2003, 103).

Title II of the SOA focuses on auditor independence. One of the key provisions affecting public accounting firms and their audit clients is the restriction of NAS for audit clients. This restriction is not surprising. Even during the 1970s, Congress considered restricting the types of NAS that could be provided to audit clients (SEC, 2000c, Note 70). At that time, NAS did not represent a significant part of large public accounting firms' revenues, and restrictions were not mandated. However, for the past two decades, NAS have proliferated and increased in importance, particularly to large public accounting firms. Between 1982 and 1988, NAS increased annually by about 3.8% (Read and Tomczyk, 1992). Research by Beck et al. (1988) suggests that incremental economic bonding occurs between auditors and auditees when auditors perform NAS for their audit clients. During the 1990s, public accounting firms continued to expand and diversify their offering of NAS, adding services such as employee benefit consulting, litigation support, and internal auditing to their already existing NAS offering of tax services and management information systems consulting. As NAS proliferated, concern over its effects on auditors' independence intensified, but again did not lead to the prohibition of such services. By the year 2000, only about 30 percent of the largest public accounting firms' revenues were derived from audit fees (Levitt, 2000a). Former Federal Reserve Board Chair Paul Volker expresses his concerns regarding the effect of NAS on auditors' independence. He states, "The perception is there because there is a real conflict of interest." (Volker, SEC, 2000b). Despite mounting criticism, the majority of auditors

did not perceive a problem. For example, a study on internal audit outsourcing, which proliferated in the 1990s and early 2000s finds that 86% of partners from large public accounting firms responding to a survey perceive that performing the internal audit function for audit clients is acceptable (James, 2001).

During 2000, under the direction of Chair Arthur Levitt, the SEC issued an auditor independence proposal that would have prohibited audit firms from providing certain NAS for their audit clients. The proposal met with considerable opposition and generated over 3,000 comment letters sent to the SEC. Among those who sharply objected were several of the Big 5 accounting firms. The final rule, which was issued on November 21, 2000 (SEC, 2000c), represents a compromise that restricts but does not prohibit these services.

In several of the recent large-scale financial reporting scandals, some degree of audit failure occurred. In most cases, the public accounting firms also performed NAS for those audit clients. Nearly two years later, after the largest corporate bankruptcy in U.S. history and the demise of one of the premier public accounting firms, the SOA prohibits virtually the same NAS as the original SEC proposal did.

Specifically, Section 201 of the SOA prohibits public accounting firms from providing the following NAS for SEC reporting audit clients:

"(1)	bookkeeping or other services related to the accounting records or financial statements of the audit clients;
(2)	financial information systems design and implementations;
(3)	appraisal or valuation services fairness opinions or contribution-in-kind reports;
(4)	actuarial services;
(5)	internal audit outsourcing services;
(6)	management functions or human resources;
(7)	broker or dealer investment advisor or investment banking services;
(8)	legal services and expert services unrelated to the audit; and
(9)	any other service that the Board determines by regulation is impermissible." (H.R.3763, 2002, 201).

Initially, even tax services, which together with auditing were the services traditionally provided by public accounting firms, were considered for inclusion in this list of prohibited NAS. However, the SOA permits public accounting firms to continue providing tax services for audit clients if they are pre-approved by a corporation's audit committee. Similarly, all other NAS not

specifically prohibited, must be approved by the audit committee prior to performance (H.R. 3763, 2002, 202).

Another key provision of the SOA is the requirement that the CEOs and CFOs of SEC reporting companies must certify their quarterly and annual reports. Specifically, Section 302 of Title III, requires that CEOs and CFOs certify that they have reviewed the reports, that the reports contain no untrue statements or omissions of material facts, and that the information fairly presents the underlying economic events. (H.R. 3763, 2002, 302).

Effects of the SOA

The ultimate effectiveness of this new law, which affects U.S. and even some non-U.S. accountants, corporations and executives, attorneys, and financial statement users, is uncertain. Enforcement and compliance are essential for its success. However, some of the provisions are complex and may require interpretation. For example, the rules regarding loans to company executives was said to be so broadly written that 25 attorneys composed an interpretation of the rules. Other rules, such as those relating to financial measures, also are perceived as too difficult to understand. (Solomon, 2003).

Unintended consequences may occur. For example, some attribute the current year reduction in capital raised by foreign firms in U.S. markets to the firms' uncertainty regarding the jurisdiction of the SOA to their ventures (Karmin, 2003). Some critics question whether the SOA will improve actual corporate governance and assert that some of the issues, such as executive compensation have not been addressed (Hymowitz & Lublin, 2003).

Even Rep. Michael G. Oxley and Sen. Paul Sarbanes, after whom the SOA is named, express concern about some of the effects of the new law (Solomon, 2003). Both express concern over the increasing consolidation and concentration within the audit profession, and Sen. Sarbanes voices concern about the potential unintended effect of companies' increased risk aversion. Other critics express uncertainty of whether the SOA will in fact improve corporate governance (Hymowitz & Lublin, 2003). Robert Elliott, former head of the AICPA, reportedly referred to the results of the SOA as the "the criminalization of [corporate] risk taking." (Schroeder, 2003).

Audit prices may also be affected by the changes in law. For years, concern has been raised that audit services may be underpriced and to some degree subsidized by NAS. For example, in 2002, the SEC charged one of the largest public accounting firms with attempting to obtain consulting contracts by offering lower audit fees (Schroeder & Paltro, 2003). Some indications of increases in audit fees already exist. One survey by an auditing consulting firm finds that for companies with minimum sales of $3 billion, external audit fees had tripled during 2003 (Schroeder, 2003). While other fees, such as those for director and executive insurance and attorney fees also are expected to increase, audit fees are expected to increase most significantly (Schroeder, 2003).

While the SOA applies specifically to public SEC registrants, the law also appears to

positively affect smaller non-public firms. A recent article in the Wall Street Journal (Murray, 2003) cites a study by Robert Half Management involving 1,400 CFOs of private U.S. companies. The study finds that 58% of the CFOs report that their company has taken or plans to take steps to better control accounting practices, that 44% have reviewed or changed current accounting practices, and that 36% have created or expanded their company's internal audit function.

The SOA also affects professional organizations, particularly the AICPA. The role of the AICPA is changing, not only as auditing standard setter, but also its role in promulgating some GAAP. Until recently, the AICPA issued Statements of Opinion (SOP) and industry specific standards, which became part of Generally Accepted Accounting Principles (GAAP). However, in his speech before the Financial Executive Institute, Robert Herz, Chair of the FASB states, "... while the AICPA may choose to continue to issue industry accounting and auditing guides by way of implementation guidance, it would cease issuing Statements of Position that create new GAAP" (Herz, FASB, 2002).

Accounting Educators' Role

The accounting profession and corporate governance are changing. Accounting professionals must understand the provisions and implications of the SOA and know how to comply with them, in order to meet the challenges brought forth by these changes. Accounting educators play an important role in helping future professionals disseminate and understand the requirements and helping them prepare for their challenging careers. They can be powerful role models, motivating future professionals to contribute to the success of the SOA - to preserve the integrity of financial reporting and auditing, and restore public confidence in financial reporting.

RESEARCH QUESTIONS AND HYPOTHESIS DEVELOPMENT

Accounting educators' perceptions regarding the SOA, and its effects on the accounting profession, corporations, and others tend to influence the extent, manner, and nature of class discussions. Thus, accounting educators' perceptions play an important role. Knowledge of their perceptions, and factors that may influence those perceptions will help assess and address the challenges and issues that lie ahead.

The following research questions were posed to investigate accounting educators' perceptions regarding the SOA and their role in preparing students for a challenging profession:

1.	Do accounting educators support the requirements of the SOA to:
	a. prohibit bookkeeping financial information systems appraisal actuarial internal audit management and human resources broker or dealer investment and banking legal and expert NAS?
	b. continue to permit tax services that are pre-approved by the audit committee?
	c. require that CFOs and CEOs certify their financial reports?
2.	Do accounting educators perceive that the provisions of the SOA will:
	a. improve factual audit quality?
	b. improve perceived audit quality?
	c. improve the quality of financial statements?
	d. increase decrease or keep audit prices unchanged?
3.	Do accounting educators agree with the PCAOB's composition its scope and duties?
4.	Does prior working experience in a large global public accounting firm influence their perceptions?
5.	Have accounting educators implemented discussions of the SOA in their classes? What type of discussions?
6.	What changes do accounting educators recommend?

Accounting faculty frequently have prior work experience in public accounting and may have worked at one of the large global firms that audit the vast majority of SEC registered companies. In fact, some accounting faculty may even have held the position of partner of one of the largest global firms, prior to becoming a faculty member.

In the past, large public accounting firms have resisted restrictions in the type of service that they can perform for their audit clients. For example, when in July 2000 the SEC proposed a new auditor independence rule, which would have prohibited virtually the same NAS as the SOA, the global public accounting firms strongly opposed the proposed rules. The modifications to the proposed rule (SEC, 2000a, 2000c) that restricted but did not prohibit NAS for audit clients were consistent with some of the global accounting firms' comment to the SEC. The proliferation of NAS and the increasing economic importance of NAS to public accounting firms provide further evidence of (1) audit firms' willingness to accept NAS and (2) their resistance to NAS restrictions. For example, in 2000, only about 30 percent of the largest public accounting firms' revenues were derived from audit fees (SEC, 2000a), the remainder was earned from NAS fees. Thus, accounting faculty's past experiences with large global public accounting firms may influence their current perceptions regarding NAS. Thus H1 is:

H1:	Accounting faculty who have experience working in big global public accounting firms are less likely to perceive prohibiting NAS as necessary, than those who have not worked in big global public accounting firms.

Accounting educators generally are aware of the controversy surrounding NAS. They also know that tax services traditionally are accepted, fairly non-controversial NAS. Accounting faculty, who generally are knowledgeable about past and current issues in the accounting profession may be more likely to perceive it as necessary to prohibit NAS that have in the past generated significant concern and are now prohibited by the SOA, than to prohibit tax services. Thus, hypothesis H2 is:

H2:	Accounting faculty are more likely to perceive it as necessary to prohibit bookkeeping financial information systems appraisal actuarial internal audit management broker and legal NAS than they do tax planning and compliance services.

Accounting faculty are more likely to support the prohibition of NAS if they expect improvement in audit quality. Factual, as well as perceived audit quality are important in restoring investors' confidence in the audit and financial reporting process. Thus, hypothesis H3a and H3b are:

H3a:	Accounting faculty who perceive that prohibiting NAS will improve factual audit quality are more likely to support prohibiting NAS, than those who do not perceive an improvement in factual audit quality.
H3b:	Accounting faculty who perceive that prohibiting NAS will improve perceived audit quality are more likely to support prohibiting NAS, than those who do not perceive an improvement in perceived audit quality.

RESEARCH METHODOLOGY

A questionnaire was developed and mailed to 250 accounting faculty teaching at U.S. universities and colleges approximately one year after the SOA was passed. The sample was chosen from the 2002-2003 edition of the Accounting Faculty Directory (Hasselback, 2002) utilizing systematic random sampling. Two mailings resulted in 74 usable responses, representing a 30% response rate. The questionnaire was reviewed by several accounting faculty for validity, and minor changes were made in response to their comments prior to mailing. The questionnaire consists of 24 questions, some with multiple parts. One multi-part question addresses NAS and asks whether it is necessary to prohibit these services. Included are all the services prohibited by the SOA, as well

as tax compliance and planning, which is currently permitted. Possible responses to these questions are "yes" and "no."

Several questions address their perceptions regarding factual and perceived audit quality, and their expectations regarding trends in future audit fees. Possible responses are "yes," and "no," and "increase," "decrease," "not significantly change." Several questions address the scope and composition of the PCAOB, and the requirement for U.S. and foreign audit firms to register with the PCAOB. Possible responses to these questions are "yes," and "no," "more extensive," "less extensive," and open-ended responses. One multi-part question deals with the AICPA's changing role as accounting standard setter. The possible responses to this are "yes," "no," and open-ended. Several questions address the faculty's implementation of the SOA in their classes, and their recommendations regarding changes that accounting educators should make to prepare their students for these changes. The possible responses to these questions are "yes," "no," and open-ended. Finally, some of the questions were demographics-type questions. A copy of the questionnaire is shown in the appendix.

The data is evaluated utilizing the non-parametric chi-squared test. Hypothesis H1, H3a and H3b are tested utilizing one-way Analysis of Variance (ANOVA). Hypothesis H2 is tested using the non-parametric Wilcoxen signed rank test and the paired sample t-test. Tests for correlations are made utilizing Pearson correlation tests.

Demographics of Study Participants

The participants are asked to indicate their current academic rank, and 33% indicate that they hold the rank of assistant, 39% the rank of associate, 27% the rank of full professor, and 1% the rank of part-time professors. The participants have taught an average of 16 years, and have spent an average of nine years at their current university. Seventy-three percent indicate that they are teaching at public universities, while 27% are teaching at private universities. The study participants represent all major geographic regions. Ninety-six percent hold a Ph.D., and 70% a CPA license. Forty-four percent are members of the AICPA, and 49% have prior experience working in a large global public accounting firm.

RESULTS

Descriptive statistics are summarized in Table 1.

Table 1: Accounting Educators' Perceptions

Question No. on Questionnaire	Question	Mean % Answering "Yes"	Standard Deviation (in %)
	Prohibit NAS:		
1a	Bookkeeping services	62	49
1b	Financial information systems design and implementation	58	50
1c	Appraisal and valuation services	59	50
1d	Actuarial services	55	50
1e	Internal audit outsourcing	80	41
1f	Management functions or human resources	91	30
1g	Broker or dealer, investment advisement & banking	87	36
1h	Legal and expert services	67	48
1i	Tax planning services	24	43
1j	Tax compliance services	14	39
	Prohibiting NAS:		
2a	improves factual audit quality	63	49
2b	improves perceived audit quality	91	30
3.	Audit prices will increase	91	30
4.	Agree with composition of PCAOB	69	47
5.	Agree with scope and duties of PCAOB	58	50
6.	U.S. public accounting firms to register with PCAOB	94	24
7.	Foreign public accounting firms to register with PCAOB	96	19
8a	CFO and CFO required to certify Financial Statements	95	19
8b	Certification improves financial reporting	80	41
9.	Discuss the SOA in class	67	48
10	AICPA should continue to promulgate some GAAP	60	50

NAS

As expected, the majority of the accounting faculty responding to the survey perceive it as necessary to prohibit accounting firms from performing the NAS prohibited by the SOA. The percentage of faculty that perceive prohibiting NAS as necessary range between 55% and 91% depending on the type of NAS. The highest percentage is associated with management functions and human resources (91%), broker, dealer, investment advisement and banking services (87%), and internal audit services (80%); the lowest percentage (55%) is associated with actuarial and valuation services. Chi-squared tests show that the percentage of those perceiving it necessary to prohibit internal audit services, management functions and human resources, broker, dealer, investment advisement and banking services is significantly higher than 50% ($p < .01$), and the percentage of those perceiving it necessary to prohibit legal and expert services is marginally significantly higher than 50% ($p = .05$). While the percentages of participants who perceive that it is necessary to prohibit bookkeeping, information systems design and implementation, appraisal, and actuarial services are greater than 50%, chi-squared tests show that these results are not significantly different from randomly expected (i.e., 50%) results.

Only 24% of the participants believe that tax planning services and 14% that tax compliance services should be prohibited. Chi-squared tests suggest that significantly less than 50% of the participants perceive that these services need to be prohibited.

The majority of the accounting faculty responding to the survey perceive that prohibiting NAS will improve factual and perceived audit quality. Sixty-three percent perceive that actual audit quality will increase, while 91% feel that perceived audit quality will increase. Wilcoxen signed rank tests and paired sample t-tests show that the difference between 91% and 63% is highly significant ($p <.01$). This suggests, that the faculty expect that prohibiting NAS will have a greater positive effect on the perceived quality of audits, than on the factual quality. The majority (91%) of the faculty responding to the survey believe that audit prices will increase, rather than stay unchanged or decrease.

PCAOB Composition, Scope, and Requirements

Sixty-nine percent of the faculty agreed with the composition and 58% with the scope and duties of the PCAOB. Chi-square test shows that the percentage of faculty agreeing with the PCAOB's composition is statistically significant, while the percentage of those agreeing with its scope is not. The faculty who do not agree with the current composition of the PCAOB, which consists of two CPAs and three non-CPAs, tend to prefer a higher proportion of CPA representatives. Seventy-one percent of those who do not perceive the PCAOB's scope and duties as optimal, feel that it its scope should be less extensive. Sixty percent of the faculty feel that the AICPA should continue to promulgate some GAAP.

The majority of the faculty feel that it is appropriate to require that U.S. public accounting firms (94%) and foreign public accounting firms (96%) who audit U.S. companies register with the PCAOB.

Financial Statement Quality

Ninety-five percent of the faculty perceive that it is appropriate to require that CEOs and CFOs of public companies certify their companies' financial statements, and 80% perceive that this requirement will improve financial statement quality. Chi-squared tests show that these percentages are highly significant ($p < .01$).

Test of Hypothesis H1

Table 2: Tests of Hypothesis H1

Accounting Educators' Perceptions to Prohibit NAS for Audit Clients

NAS	Mean % Global Firm Experience	Mean % No Global Firm Experience	p-value - Association - Global Accounting Firm Experience and Perception to Prohibit NAS
Bookkeeping services	60	63	0.72
Financial information systems design and implementation	59	57	0.38
Appraisal and valuation services	63	57	0.71
Actuarial services	49	63	0.16
Internal audit outsourcing	80	83	0.79
Management functions or human resources	89	92	0.38
Broker or dealer, invest. advise & banking	89	86	0.12
Legal and expert services	69	64	0.85
Tax planning services	17	29	0.20
Tax compliance services	9	17	0.39

* significant at $p < 0.05$

**significant at $p < 0.01$

Hypothesis H1 tests whether accounting faculty who have experience working in large global public accounting firms are less likely to perceive prohibiting NAS as necessary, than those who have not worked in global public accounting firms.

Of the faculty who had prior experience with a global accounting firm, 60% perceive that bookkeeping should be prohibited, 59% perceive that information systems consulting design and implementation should be prohibited, 63% perceive that appraisal and valuation services should be prohibited, 49% perceive that actuarial services should be prohibited, 80% perceive that internal auditing should be prohibited, 89% perceive that management services should be prohibited, 89% perceive that broker-type services should be prohibited, and 69% perceive that legal and expert services should be prohibited.

Of the faculty who did not have prior experience with a global firm, 63% perceive that bookkeeping should be prohibited, 57% perceive that information systems design and implementation should be prohibited, 57% perceive that appraisal and valuation services should be prohibited, 63% perceive that actuarial services should be prohibited, 83% perceive that internal auditing should be prohibited, 92 % perceive that management services should be prohibited, 86% perceive that broker type services should be prohibited, and 64% perceive that legal and expert services should be prohibited.

One-way ANOVA does not show any significant relationship between faculty's prior experience in global accounting firms and their perceptions regarding the NAS that are prohibited by the new law. Thus faculty who have prior experience with global accounting firms tend to be as likely to agree that the NAS prohibited by the SOA should be prohibited as are faculty who do not have such prior experience.

Currently, the SOA still permits that accountants perform tax planning and compliance services for audit clients, provided that the auditee's audit committee authorizes the service. Seventeen percent of the faculty who had prior experience with a global accounting firm perceive that tax planning should be prohibited, while 9% perceived that tax compliance should be prohibited. Twenty-nine percent of the faculty who did not have prior experience with a global accounting firm, perceive that tax planning should be prohibited and 17% perceive that tax compliance services should be prohibited. One-way ANOVA does not show any significant relationship between faculty's prior experience in large global accounting firms and their perceptions regarding NAS that is permitted by the new law.

Overall, the mean number of NAS that faculty with global accounting firm experience felt should be prohibited was 5.6, while the mean number of NAS prohibited by the faculty without prior global firm experience was 5.9. The difference between 5.6 and 5.9 is not statistically significant. Thus, hypothesis H1 is not supported by the findings.

Test of Hypothesis H2

Table 3: Tests of Hypothesis H2	
Differences in Perceptions - Non-Prohibited and SOA-Prohibited NAS	
Differences between Tax planning & compliance and:	p-values
Bookkeeping	0.00**
Financial information systems	0.00**
Appraisal & valuation	0.00**
Actuarial	0.00**
Internal audit	0.00**
Management functions	0.00**
Broker, dealer, investment	0.00**
Legal & expert	0.00**
* significant at $p < 0.05$	
**significant at $p < 0.01$	

Hypothesis H2 tests whether accounting faculty are more likely to perceive that bookkeeping, financial information systems design and implementation, appraisal and valuation, actuarial, internal audit, management and human resources, broker type services, legal and expert services (i.e., the non-traditional NAS) should be prohibited, rather than tax planning and compliance services, which are still permitted under the SOA. While 55% to 91% of the faculty perceive that these non-traditional NAS should be prohibited, only 24% perceive that tax planning and 14% that tax compliance services should be prohibited. Wilcoxen signed ranks tests show that the faculty's mean perceptions regarding all the non-traditional NAS significantly differ from their mean perceptions regarding tax planning and compliance services ($p < .01$). Thus, hypothesis H2 is supported by the findings, and accounting faculty are more likely to perceive that bookkeeping, financial information systems design and implementation, appraisal, actuarial, internal audit, management and human resources, broker type services, legal and expert NAS should be prohibited for audit clients, than tax compliance and tax planning services.

Test of Hypothesis H3a and H3b

Table 4: Test of Hypothesis H3a and H3b	
Accounting Educators' Perceptions Regarding Audit Quality and NAS	
H3a Association between perception of improved factual audit quality and that NAS should be prohibited:	p-values
Bookkeeping	0.37
Financial information systems	0.02*
Appraisal & valuation	0.16
Actuarial	0.97
Internal audit	0.54
Management functions	0.28
Broker, dealer, investment	0.43
Legal & expert	0.30
Tax planning	0.02*
Tax compliance	0.01*
H3b Association between perception of improved perceived audit quality and that NAS should be prohibited:	
Bookkeeping	0.34
Financial information systems	0.00**
Appraisal & valuation	0.09
Actuarial	0.50
Internal audit	0.27
Management functions	0.46
Broker, dealer, investment	0.75
Legal & expert	0.87
Tax planning	0.85
Tax compliance	0.89
* significant at $p < 0.05$	
**significant at $p < 0.01$	

Hypothesis H3a tests whether accounting faculty who expect that prohibiting NAS will improve factual audit quality are more likely to support prohibiting NAS, than those who do not expect an improvement in factual audit quality. Hypothesis H3b tests whether accounting faculty who expect that prohibiting NAS will improve perceived audit quality are more likely to support prohibiting NAS, than those who do not expect an improvement in perceived audit quality. One-way ANOVA suggests that accounting faculty who perceive an improvement in factual audit quality are more likely to support prohibiting information systems design and implementation, tax planning, and tax compliance services for audit clients than those who do not perceive such improvement ($p<.05$). In addition, faculty who perceive an improvement in perceived audit quality are more likely to support prohibiting information systems design services ($p<.01$). Thus, H3a and H3b are partially supported by the findings.

Further analysis shows that the faculty perceive that a mean 5.8 of the ten NAS, which includes tax services, should be prohibited. Correlation analysis shows positive relationships between the total number of NAS that faculty feel should be prohibited and a) audit quality, b) audit price, c) agreement with the scope of the PCAOB, and d) the financial statement certification requirement, and a negative relationship between the number of NAS and perceiving that the AICPA should continue to promulgate some GAAP. These findings further suggest that accounting educators support the SOA.

Educators' Role In Preparing Students

Sixty-seven percent of the faculty participating in this study report that they have already implemented discussions of the SOA in their accounting classes. Chi-squared tests show that this percentage is significant (p-value < .05). The discussions include the reasons that brought about the SOA, the provisions of the SOA, impact on accountants, auditors, and corporations, the benefits and challenges of the SOA, ethics, historical perspectives of NAS and their impact on independence, and the opportunities and challenges facing the accounting profession.

The faculty were asked to indicate what changes accounting educators should make to prepare their students for the changes affecting the profession. The following is a list of the most frequently made recommendations:

More emphasis on financial statements and financial statement analysis
More emphasis on ethical issues
Provide simulations of public accounting environmental situations
Interdisciplinary approach to teaching and integrate curriculum and research
More technology integrated into accounting

Discuss expectation gap
Be familiar with SOA and other SEC rules
Make accounting theory, ethics, and auditing required courses
Emphasize professional scepticism
More emphasis on concepts, less on rules
Emphasize the importance of substantive testing.
Educators must stay current on professional developments and discuss current events and issues in class.

CONCLUSIONS

This study investigates the perceptions of accounting educators regarding key provisions of the SOA and their role in preparing students for a changing profession. The majority of the 74 faculty who completed a mailed questionnaire support prohibiting non-tax NAS, agree with the composition of the PCAOB, support the requirement for U.S. and foreign firms to register with the PCAOB, support the CEO and CFO certification requirement, and expect it to improve financial reporting. The majority also perceive that factual audit quality, perceived audit quality, and audit fees will increase. Somewhat surprisingly, prior working experience with large global public accounting firms does not appear to influence the faculty's perceptions. This finding further tends to suggest that faculty's support for the new law is strong and may not be significantly influenced by their prior work experience. Interestingly, prohibiting tax planning and compliance is associated with a perception of improved factual, but not perceived audit quality.

The majority of the faculty already have implemented in-class discussions of the SOA, and suggest that ethics, public accounting simulations, understanding of the SOA provisions, current knowledge of issues, and professional scepticism are very important in helping accounting educators prepare their students for a challenging profession.

Limitations

Some non-response bias may exist. A somewhat higher percentage of the faculty who responded to the second mailing of the survey perceive that internal audit, broker or dealer, and legal services should be prohibited, and a somewhat lower percentage perceive that management and tax compliance services should be prohibited, than those who responded to the first mailing.

Furthermore, since the sample was selected from the 2002-2003 edition of the Accounting Faculty Directory, information about the perceptions of faculty who are not listed in this directory (e.g., new faculty, those teaching at schools with two-year programs) could not be captured.

As the provisions of the SOA continue to be implemented and continue to affect corporations, auditors, accountants, and other professionals, the perceptions of accounting educators again should be investigated to assess their continued support of the SOA.

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APPENDIX

Financial Reporting Questionnaire

Please answer all questions based on your own perceptions and/or experiences. Your responses will, of course, be completely anonymous and utilized only in the form of an anonymous summary as a basis for statistical analysis. Thank you very much for your participation.

1. Do you feel that it is necessary to prohibit accounting firms from performing the following services for audit clients?

	Prohibit
a. bookkeeping services	___Yes ___No
b. financial information systems design and implementation	___Yes ___No
c. appraisal or valuation services	___Yes ___No
d. actuarial services	___Yes ___No
e. internal audit outsourcing	___Yes ___No
f. management functions or human resources	___Yes ___No
g. broker or dealer, investment advisement and banking services	___Yes ___No
h. legal and expert services	___Yes ___No
i. tax planning services	___Yes ___No
j. tax compliance services	___Yes ___No

2. Do you believe that prohibiting non-audit services for audit clients will improve
(a) factual audit quality? ___Yes ___No (b) perceived audit quality? ___Yes ___No

3. Do you think that audit prices will __increase __decrease __ not significantly change?

4. The Public Company Accounting Oversight Board (Board) consists of two CPAs and three non-CPAs.
Do you agree with the composition of this board? ___Yes ___No
If you do not agree, what would you change? _____

5. Do you think that the scope and duties of the Board are optimal? ___Yes ___No
If no, do you think that its duties should be ___more extensive? ___less extensive?
Different in scope? Please specify _____

6. Do you think that it is appropriate to require that U.S. public accounting firms register with the Board? ___Yes ___No

7. Do you think that it is appropriate to require that foreign public accounting firms who audit U.S. companies register with the Board? ___Yes ___No

8a.Do you think that it is appropriate to require that the CEO and CFO of a public company be required to certify their financial statements? ___Yes ___No

8b.Do you believe that this requirement will improve the quality of financial reporting? ___Yes ___No

9. Have you implemented or are currently implementing discussions of the provisions of the Sarbanes-Oxley Act in your classes. __Yes __No
If yes, please specify the classes _____
What type of discussions do you introduce? _____

10. Do you believe that the AICPA should continue to promulgate some GAAP (e.g., industry specific standards)? ___Yes ___No Why, or why not? _____

11. What is your academic rank? ___Assistant Professor ___Associate Professor __Full Professor ____Other (Please specify) _____

12. Are you currently tenured? ___Yes ___No

13a. What type of doctoral degree do you hold? __Ph.D. __ EdD _D.B.A._Other. Please specify ____

13b. What year did you earn your doctoral degree? _____

14. How many years have you been teaching _____Years

15a. How long have you been at your current institution? _____Years

15b. Do you teach at a ____public or ___private university?

16. In what geographic region is your university located?__Mid-Atlantic __Midwest __ Northeast __Southeast __ Southwest __Northwest

17. What are your research interests? Please specify

18. What is your gender? ___Male __Female

19. Please indicate any professional licenses or certifications that you hold:_____

20. Have you in the past held any of the following positions? __external auditor __internal auditor __ financial systems consultant __tax preparer or consultant __CFO of a public company __ CEO of a public company ___controller of a public company __governmental auditor ___