

# The Accounting Education Change Commission Grant Experience: A Summary

## Chapter 1 ARIZONA STATE UNIVERSITY

### Type, Size and Mission of Accounting Program

The mission of the School of Accountancy (SOA) is to prepare students for successful careers in accounting and business, to expand and disseminate knowledge, and to serve the academic, accounting, and business communities. The School will provide an educational environment that facilitates life long learning, including the development of skills and attitudes necessary for professional excellence, continuous improvement, application of information technology, and interaction in a diverse work force. This mission recognizes that graduates need technical accounting knowledge, practical skills, and the ability to function in the local, national and global environments. The SOA is also dedicated to the creation of new knowledge associated with accounting theory, practice and instruction, and to providing service through activities that facilitate professional growth and interaction within the academic, accounting and business communities.

The School offers four degree programs: a bachelor's degree in accountancy, two master's degrees (tax and accounting information management), and a Ph.D. The SOA is also an active participant in the College's three MBA programs (day, evening and executive). In addition, as of January 1996, the Computer Information System (CIS) faculty and related CIS degrees became a part of the School of Accountancy. Effective Fall 1996, undergraduate accountancy majors are required to complete three CIS courses as a part of their degree requirements.

Admission to each degree program is by application. Approximately 250 students are admitted to the undergraduate professional program (junior and senior years) in accountancy each year. The accounting majors in the professional program are almost equally divided on a gender basis. Students admitted to the professional program have an average GPA of 3.50. Being situated in a large metropolitan area, we have a significant number of nontraditional students (part-time and/or older), which enhances the diversity of the learning experience. The Phoenix area has a large number of excellent community colleges; about 50% of our majors are transfer students, the majority from local area community colleges.

The SOA is an active participant in the University's Honors Program which has been ranked in the top ten nationally. Only one other major at ASU (psychology) has more students in the Honors Program than the SOA. The undergraduate and graduate accounting programs have been consistently ranked in the top 20 nationally in the annual Public Accountant Report survey.

### Characteristics of Program Before the AECC Grant

The undergraduate program in accounting prior to the AECC grant was very conventional in both approach and what was taught. The lecture method was used as the primary teaching method with minimal use of cases and group activities. The textbook and, to a lesser extent, the CPA examination tended to be the content drivers for most courses. Objective-type examinations dominated most accounting courses. Technical accounting knowledge was emphasized in each accounting course. There was minimal attention given to communication and interpersonal skill in most accounting courses. The solution of textbook type problems was the prevalent and sometimes only type of problem solving required. Cases and unstructured problem solving were at a minimum. Very few significant changes had been made in the undergraduate accounting program for many years. Probably the most significant was the addition of accounting information systems as a required accounting course. There was virtually no use of computer technology to facilitate the learning process.

Despite the now obvious deficiencies in the old program, our graduates were actively recruited and

hired by the then Big 8 public accounting firms, local and regional public accounting firms, and a variety of corporations and governmental agencies. In addition our accounting programs were ranked in the top 20 nationally.

## Central Objectives of AECC Grant

Our AECC Curriculum Development Project involved substantial revisions to the accounting portion of the curriculum to better achieve the goals and objectives of the School for the education of our students. In addition to general, business and accounting knowledge, accounting graduates must possess an appropriate level of learning skills, communication skills, analytical skills, and interpersonal skills, as well as entrepreneurial and ethical perspectives.

Central to our curriculum revision was the desire to create an environment in which the student is an active participant in the learning process. Also, a primary goal was to develop in our graduates the ability and motivation for lifelong learning. Key components of our new accounting curriculum include (1) restructuring introductory accounting, (2) providing an information systems foundation for upper-division accounting courses, (3) incorporating a heavy reliance on the case method, (4) use of the cooperative learning/active learning pedagogy, and (5) adopting a laboratory science format for all upper-division accounting courses.

## Key Means of Accomplishing the Grant Objectives

In August 1989, the Director of the School of Accountancy appointed a large and diverse faculty committee to review the accounting curriculum in response to the recommendations in the Big 8 White Paper and the Bedford Committee Report. Each of these documents had been discussed at length at the SOA's annual faculty retreats, and there appeared to be a consensus of the faculty that some curriculum changes were in order. During the 1989-90 academic year, the committee developed the basic framework for our new undergraduate curriculum.

Periodically, meetings were held to obtain input from faculty, accounting professionals, employers and students. In addition, input was requested from other academic units in the College of Business. The committee's proposal was discussed in detail at the faculty retreat in September 1990. Shortly after that retreat, the accounting faculty voted overwhelmingly to endorse the proposed changes and to apply to the AECC for funding. The Dean of the College endorsed the proposal and promised to match any amount that was received from the AECC. In addition, the SOA pledged \$150,000 to support the project. Commitments were received from several faculty to help develop the new courses and related materials. Much of the course development work was funded through summer grants for both faculty and graduate students. Finally, the endorsement of the upper administration was obtained. The proposal was formalized during October and November. The SOA was informed of the grant award in January 1991.

## Major Changes from Pre-Grant Conditions

### Introductory Accounting Restructure

The introductory accounting courses are the only accounting courses most business majors will take and represent the first exposure to accounting for many accounting majors. We have restructured these courses into (1) a two-semester, user oriented sequence that emphasizes the uses and limitations of accounting information (ACC 230 and ACC 240), and (2) a one semester, computer-based instruction course required of all accounting majors that covers the procedural components of accounting needed by accounting majors as a foundation for the required upper-division accounting courses (ACC 250).

The primary goals of the introductory accounting sequence are to (1) expose all students to the multiple uses and limitations of accounting information and (2) prepare the accounting majors for subsequent accounting courses. The new introductory accounting sequence was successfully implemented during the 1992-93 academic year.

### Information Systems Foundation for Upper-Division Accounting Courses

The first accounting course taken by accounting majors after the introductory accounting sequence

is Accounting Information Systems (ACC 330). This course includes modules on (1) accounting information systems overview, (2) transaction processing, (3) information technology, (4) user-oriented decision support, and (5) system development life cycle. External reporting, internal reporting, taxation and auditing are viewed as subsystems of the overall information system.

The accounting information systems course is a prerequisite for all other upper-division accounting courses and provides the information systems knowledge and some of the technical skills needed for those courses. The new accounting information systems course was implemented during the first semester of the 1993-94 academic year.

### **Increased Use of the Case Method**

To develop our students' ability to analyze more complex and unstructured problems, the case method was integrated into all upper division accounting courses. Many MBA programs and selected advanced undergraduate business and accounting courses have used the case method successfully. The case method forces students to become more involved in the learning process, and it exposes them to real world problems, many of which are relatively unstructured. Students must learn to apply theories and concepts to problems that may not have "textbook" solutions.

Under the case method of instruction, students are active participants in the learning process, which should increase the level of learning achieved. The case method encourages students to learn, which is more important in the long run than memorizing rules, definitions and procedures.

### **Adoption of Cooperative Learning/Active Learning Pedagogy**

Cooperative learning is a highly structured form of small group work that is based on positive interdependence, individual accountability, heterogeneous teams, group processing and social skills. Research has shown that cooperative learning has positive effects on student achievement, multiethnic relationships, self-esteem, student retention and student attitudes. A sense of community and cooperation is promoted by this learner-centered pedagogy. This approach to student learning was used to transform our classrooms into active learning environments with students fully engaged in the learning process.

Our new introductory accounting sequence relies heavily on cooperative learning activities. The results to date have been very positive and encouraging. Most students want to be actively involved in the learning process versus being a spectator. This approach is also used in our upper-division accounting courses. Our graduates will have extensive experience working in teams to solve challenging problems.

### **Incorporation of Laboratory Science Format for Upper-Division Accounting Courses**

A typical laboratory science course at a semester-system university is a four credit-hour course involving three hours per week in a classroom and three hours per week in a laboratory. The physical sciences have used this approach successfully for several decades as the laboratory experience is an integral component of most physical science courses. The laboratory provides "hands on" experience for the students to reinforce the concepts discussed in the classroom meetings. This format is used for all six upper-division accounting courses.

To increase the amount of time available to discuss cases in the classroom and to use more time-intensive teaching methods such as cooperative learning, some traditional in-class activities were transferred to the labs. For example, much of the mechanical and procedural material was transferred to the lab, and often computer-based instruction was used to cover this material. In addition, examinations and quizzes were given in the labs, thereby increasing the time available for professor/student and student/student interaction in the classroom. Video tapes were used to introduce new material or to provide important background information to facilitate classroom discussion. The students view tapes in the lab, and discuss and debate relevant issues in the classroom. The lab format also facilitated the use of outside speakers as needed in our upper-division classes.

### **Accounting Program Summary**

Accounting majors are required to take six upper-division accounting courses. Each course uses the lab science format, cooperative/active learning pedagogy and the case method. Students complete accounting information systems (ACC 330) prior to courses involving external reporting (ACC 340 and ACC 440), internal reporting (ACC 350), taxation (ACC 430), and auditing (ACC 450) or a

second course in internal reporting (ACC 494).

Each course builds on the accounting knowledge and skills acquired in previous courses. For example, the accounting information systems course provides a foundation for the five accounting courses that follow and provides accountancy majors with an information systems perspective of the accounting discipline.

## **Methods of Achieving Faculty and Administrative Support**

The support of the accounting faculty was gradually obtained during the development of our proposal. The leadership of the Director of the SOA, influence of the Bedford Committee Report and the Big 8 White Paper, input from the SOA Professional Advisory Board, the possibility of funding from the AECC, support of the College Dean and University President, and numerous faculty meetings all played a crucial role in gaining the near unanimous support of the accounting faculty. Administrative support was fortunately much easier to obtain. Both the newly appointed President of ASU and the Dean of the College of Business were strong advocates for excellence in undergraduate education.

## **Change Activities That Worked Well and Which Others Might Copy**

Our AECC project included five successful major innovations that represented significant departures from the prior accounting program. It would be possible for others schools to use any or all of these innovations. The five innovations, discussed in a prior section, were:

1. Restructure of the introductory accounting sequence.
2. Accounting information systems as the first upper division accounting course.
3. Significant increase in use of the case method.
4. Emphasis on active/cooperative learning pedagogies.
5. Use of lab science format for upper-division accounting courses.

### **Restructure of the introductory accounting sequence**

Our very traditional financial accounting/managerial accounting introductory sequence was successfully restructured into three accounting courses. The first two, ACC 230 and ACC 240, emphasize the uses and limitations of accounting information and are required of all business majors. Both courses have a user orientation, and traditional preparation skills are not covered. Each course meets once a week in a large classroom using an interactive lecture approach and once or twice a week in smaller break-out sections that use cooperative learning activities. The third course in the revised sequence, ACC 250, focuses solely on the traditional preparation skills needed by accounting majors for the upper-division financial accounting courses. ACC 250 is required of all accounting majors and is normally taken during the first semester of the junior year. This course is taught almost entirely on the computer using courseware developed by the SOA. The development of the courseware for ACC 250 was very labor-intensive. Not all schools would have the resources needed to develop this courseware. Fortunately for those who would like to use this approach, the courseware is available through Irwin/McGraw-Hill. The accounting team (R. Smith, Jones, Birney, Davis, Doran, Drieke, Weaver and Weber) that was responsible for the restructure of the introductory accounting sequence received the 1995 American Accounting Association Award for Innovations in Accounting Education.

### **Accounting information systems as the first upper division accounting course**

This change, while consistent with the recommendations of the Bedford Committee, was probably the most controversial of the changes made. The traditional accounting education model emphasized the financial accounting sequence and in particular the intermediate accounting courses as being the most important accounting courses. Under this model, students tended to view accounting rather narrowly. Accounting to many students was debits and credits, journal entries and GAAP; that is, financial accounting. It was deemed important that students see the bigger picture of accounting information systems without diminishing the important role of financial accounting. Accounting information systems is a prerequisite for all upper-division accounting courses (internal reporting, external reporting, taxes and business decisions, and auditing).

### **Significant increase in use of the case method**

Cases and the case method have been used to expose our students to real world problems (versus the more structured textbook problems), and to practice a solution technique that should be useful for any accounting career alternative that is selected. It has been our experience that (1) accounting undergraduates are very capable of analyzing cases, and (2) unstructured problem solving skills are enhanced from this activity. It would be relatively easy for any school or accounting instructor to integrate cases and the case method into courses in the accounting curriculum.

### **Emphasis on active/cooperative learning pedagogies**

The use of highly structured group work (cooperative learning) has greatly facilitated the attainment of many of our AECC project goals. The benefits of cooperative learning are well documented. Accounting students are not allowed to passively observe what goes on in our classes. They are now active participants in the learning process and, accordingly, long-term retention should be enhanced. In addition, their interpersonal, team and communications skills should be strengthened. The accounting classroom has been transformed into an active learning environment, and the accounting instructor has assumed the additional role of a facilitator and manager of the learning process. With the appropriate training, any accounting instructor could successfully use the cooperative learning approach. However, this pedagogy is not as simple to use as the traditional lecture method. It requires significant time and effort on the part of the instructor and support of a cooperative learning expert.

### **Use of lab science format for upper-division accounting courses**

As a result of the Bedford Committee Report and the Big 8 White Paper, accounting instructors were being asked to be responsible for more than just accounting technical skills. Several non-accounting skills (communication, interpersonal, etc.) were not being adequately developed by our students. Most accounting faculty did not want to sacrifice accounting technical skills to gain the important non-accounting skills. In addition, two of the new pedagogies (the case method and cooperative learning) were considered to be relatively time-intensive approaches. It was obvious that we could not fit all of this into the traditional three-hour courses that we had. We needed more contact hours with our students to accomplish our goals. The lab science format was used to gain the additional hours. Each of the six upper-division accounting courses is now four credit hours and consists of three hours in a small class setting with the regular accounting professor and three hours in a common lab for all sections of the same course. The lab is staffed by a combination of accounting faculty, doctoral students and other graduate students. The lab format has been successful in providing the additional hours needed to address the requested non-accounting skills and more time-intensive pedagogies.

For example, in ACC 340 (Internal Reporting I), students first attempt to solve the assigned cases, exercises, or problems (lab activities) independently prior to the lab session. Subsequently, they join their groups to work cooperatively on the lab activities during the lab session. If the group as a whole cannot solve a specific lab activity, the next step is to request guidance from one of the lab assistants. The lab assistants are guides whose questions, promptings and insertions of information support the students' understanding of the lab activities. Early lab sessions in ACC 340 are more structured and directed until students become accustomed to working in their groups with lab assistants as resources. The lab sessions emphasize excellence in contrast to remediation. The students are actively involved in the learning process in the ACC 340 and other accounting labs.

## **Change Activities Undertaken That Did Not Work**

There were some changes that were made that either had to be modified or still are in the process of modification. For example, ACC 250 was originally offered on a (high) pass/fail grading basis. After the first year, we changed the course to a regular grade basis. Also, we originally suggested that students take ACC 250 during the second semester of their sophomore year. To minimize the time gap between this course and the first upper-division financial accounting course (ACC 340), ACC 250 is now recommended for the first semester of the junior year. In addition, a practice set has been added to the beginning of ACC 340 to enhance the procedural skills needed for the external reporting courses (ACC 340 and ACC 440).

The use of the lab format has been successful in some courses and not so successful in others. Developing value-added learning activities for the labs has been a significant challenge that has not

been solved in some classes. In addition, the common labs have caused some scheduling problems, and the university has few rooms available that are adequate for our labs. At present, all labs are on Fridays with several in the afternoon to avoid scheduling conflicts and to secure appropriate rooms. Often there is a significant noise problem in some labs due to the poor acoustics of the rooms that are being used. Some of these classrooms are scheduled for renovation in the near future and hopefully will become adequate for our needs. The scheduling problems continue to be addressed.

In addition to ACC 250, computer technology has been used in other accounting courses to supplement the learning process. The courseware that was developed initially was for a network application. Effective Fall 1994, the university switched to a new network system. Since then, there have been constant problems for many of the computers-related activities. As a result of the network problems and suggestions from schools without adequate networks wanting to use the ACC 250 courseware, portable (take-home) versions of the courseware have been developed and continue to be developed. The portable version will offset many, but not all, of the network problems encountered. For the faculty involved in the development and testing of this courseware, the network problems were extremely frustrating.

Students do not like group grades! They like learning in groups, but they want to be evaluated individually. One of the essential elements of cooperative learning is individual accountability. In some instances, the increased use of group grades created some situations that over the years have given group work a bad reputation. Cooperative learning does not require group grades. If you use group grades, proceed with caution.

## Unexpected Benefits From Change Activities

There were several unexpected benefits from going through the change process. Our AECC grant proposal did not mention cooperative learning. We discovered this pedagogy during the initial phases of the change process. Based on our goals and objectives, cooperative learning was a very appropriate pedagogy to employ in our courses. In addition, the level of student camaraderie has increased significantly. Student to student contact has increased significantly as a result of the group activities. One of the common complaints about group work, especially where many students work part-time, is that they cannot find a time to meet outside of class. The labs can provide time for students to do a significant amount of their group work.

One of the cooperative learning activities that produced positive results was the use of individual quizzes followed by the same quiz taken by the group. This activity increased the level of preparation for class partly because of peer pressure, and provided opportunities for students to explain (teach) and justify their answers to their group members. This is a relatively simple technique to use and has produced positive results.

The courseware that has been developed for several courses extends far beyond our most ambitious dreams of what was possible for us in this area. We wanted to make use of computer technology to enhance the learning process, and feel that we have vastly exceeded our expectations in this area. As a spin-off of the ACC 250 courseware, similar efforts have been completed for intermediate and managerial accounting. In addition, courseware was developed for the tax and auditing courses. Our students like the instant feedback provided by the courseware. For at least a part of the course we are able to simulate a one-to-one learning environment for our students. The accounting instructors can review the results of how well the students have done on their homework prior to each class, and can then better plan their usage of class time.

Because of the changes made in accounting, some faculty in other departments in the college have started to make changes in their courses. For example, several have incorporated cooperative learning and/or computer technology in their courses. In addition the Dean has encouraged faculty to consider more active learning techniques such as cooperative learning.

As a result of the change process, we have received several local and national awards: the previously mentioned AAA Award for Innovations in Accounting Education as well as the (ASU) President's Award and Governor's Award for Team Excellence. ASU has started a series to feature curriculum innovations within the university. The School of Accountancy was asked to make the first presentation in this series. In addition, we have made numerous presentations at local, regional and national accounting meetings.

## Measurement of the Effects of Changes Accomplished

The School of Accountancy assesses the effectiveness and productivity of its undergraduate program using a multitude of evaluations. The objective of the assessment program is to measure and document the achievement of the SOA learning goals for the undergraduate program and to facilitate a continuous improvement process. A brief description of each assessment activity follows.

### SURVEYS/QUESTIONNAIRES:

**Survey of Employers/Recruiters.** Twenty-three firms that actively recruit our graduates have been asked to respond to a mail survey that measures (1) how effectively our graduates meet Thirteen objectives established for our program, and (2) how our current graduates compare to prior ASU graduates. This survey was administered for the first time during May 1995 and will be repeated annually.

**Student Surveys.** All accounting majors were asked to respond to a survey during Spring 1995 to measure their perceptions of how successful our new program is in terms of meeting its program objectives. This survey will be repeated each semester.

**SOA Supplemental Learning Assessment.** The SOA developed a questionnaire to be administered in all upper-division required accounting courses to evaluate (1) learning of accounting-related skills and abilities, (2) effectiveness of cooperative learning, (3) attainment of instructional objectives, and (4) the effectiveness of the accounting labs. This questionnaire was used for the first time during the Fall 1994 semester and will be repeated each semester.

**Graduating Senior Survey.** The ASU Office of Evaluation surveys graduating seniors annually concerning the overall quality of the college experience. The School of Accountancy receives detailed results of this survey for the accountancy majors that participate.

**1987-88 Graduates Survey.** In 1994, the ASU Office of Evaluation surveyed 1987-88 graduates to gather perceptions about their college experiences. The SOA designed a special four-page insert for accounting majors who were surveyed. This survey will be repeated when our first new program graduates have been out of school for a similar period of time.

**COB Standard Teaching Evaluation Form.** A standard student evaluation form is used to evaluate instruction in all COB courses. The evaluations for accounting classes are reviewed by the SOA Director and the appropriate Associate Dean and are returned to the instructor. Numerous teaching awards have been won by faculty and doctoral students in the SOA.

**FSA Annual Survey of Accounting Graduates/Majors.** The FSA Data Base Committee conducts an annual survey of accounting graduates at member institutions. The purpose of this survey is to gather information that "will help accounting educators and professionals develop strategies for identifying and attracting talented, high-quality students to the accounting profession."

### TESTS/EXAMINATIONS:

**ACT Standardized Exam for Critical Thinking.** To assess the critical thinking skills of our students, a standardized exam from ACT has been administered first to graduates of our old program (1993) and more recently to graduates of our new program (1995). The Critical Thinking Test is a 40 minute, 32 item test that measures the ability to clarify, analyze, evaluate and extend arguments.

**ACT Standardized Exam for Writing.** To assess the writing skills of our students, a standardized exam from ACT has been administered first to graduates of our old program (1993) and more recently to graduates of your new program (1995). The Writing (Essay) Test consist of two 20-minute writing tasks defined by a specific hypothetical situation and audience that tests basic writing skills.

**Defining Issues Test.** The DIT evaluates an individual's moral judgment and development. This test was administered to 120 seniors during Spring 1994 to establish a baseline measurement and was repeated in 1996 to see if the new accounting program has resulted in significant improvements.

**AICPA Achievement Test for Accounting Graduates.** This standardized examination includes multiple choice items in the following areas: financial accounting, managerial accounting, accounting information systems, taxation and auditing. This examination was given to graduates of our old program and was repeated in 1996 to assess any change in accounting technical skills.

**Performance on the CPA Examination.** While passing the CPA Examination is not a stated objective of the new accounting program, performance on the CPA Examination can be used as a crude indicator of any changes in technical competence in accounting of our graduates.

**Individual Course Exams.** To document accounting and related skills, course examinations are an integral part of every accounting course. These examinations are used both to evaluate student performance and to continuously improve the efficiency and effectiveness of the teaching/learning process.

## OTHER ASSESSMENTS:

**Student/Faculty Assessment Luncheons.** All students in our final accounting course (ACC 450) were invited to share their views, both positive and negative, of our new program with faculty and administrators not directly involved in teaching the new courses. These assessment luncheons will be repeated each year. The sessions were audio taped and a transcript was prepared.

**Course Syllabus Matrix.** Periodically, an activities matrix will be constructed to document the number of writing assignments, the number of oral presentations, the number of cases used, the number of ethics assignments, etc. that are included in the upper-division accounting courses. The results of this analysis will help to identify areas where coverage of various skills needs to be modified.

## Special Insights From Carrying Out AECC Grant

Faculty clearly prefer an evolutionary change process even when a revolutionary change process is needed. Faculty in general may be more resistant to change than any other group. Academic freedom may be used as an excuse not to change or to work in teams. University faculty tend to operate as independent contractors. As a general rule, we get to teach what we want to teach when we want to teach it, and get to research whatever we want to research. If we want to work with others, we can, but it is not required. Very rarely have we been in situations where we have had to compromise and not have it our way. The change process required consensus and compromise which was difficult for many. We found sometimes that our team skills were not adequate.

Unfortunately, we found out that some (a minority) of our students did not want the new and improved accounting program if it meant more effort on their part and/or change on their part. These students were eager at times to "badmouth" the changes to anyone who would listen. The negativity was not limited to our undergraduate students. Fortunately, this negativity was overwhelmed by the enthusiastic support of our dean, the employers who hire our graduates, and our professional advisory board, as well as most of our accounting faculty. It still was disappointing to encounter those who did not share our enthusiasm.

## Plans to Perpetuate the Changes That Worked Well

The assessment process has started, but is not complete as to the ultimate success of our major curriculum changes. The preliminary evidence is very encouraging, but the continuous improvement process requires constant evaluation. All of the new courses have received the appropriate faculty and administrative approvals and are in the university catalog. The supporting pedagogies will continue until there is evidence that a change needs to be made. The SOA has an assessment team that is charged with this activity. The new AACSB guidelines require a continuous improvement

process. Though the time period covered by our AECC grant recently ended, the SOA, in response to market factors, has made another significant curriculum change. Effective Fall 1996, accountancy majors are required to complete nine hours of computer information systems courses as a part of the business core.

## **Dissemination of Results of AECC Grant Activities**

The primary means used to disseminate the results of our curriculum development project have been numerous presentations at local, regional and national meetings of accounting educators. For example, our three most active presenters (Jones, Birney and McKenzie) have made collectively in excess of 100 presentations.

## **Materials Available and How to Obtain**

The courseware that was developed for ACC 250 and several other accounting courses is available through Irwin/McGraw-Hill. The ACC 230/240 text that resulted from this project (*Introduction to Financial Accounting: A User Perspective* by Kumen Jones, Jean Price, Michael Werner and Martha Doran) is available from Prentice-Hall.

A current course syllabus and related materials for all revised accounting courses is available via internet: <http://www.cob.asu.edu/acct/aecc/aecc.html>

For additional information, contact School of Accountancy and Information Management, College of Business, Arizona State University, Tempe, AZ 85287-3606 or telephone (602) 965-3631.