

# The Accounting Education Change Commission Grant Experience: A Summary

## Chapter 3 KANSAS STATE UNIVERSITY

### Type, Size and Mission of Accounting Program

The mission of the Department of Accounting at Kansas State University (KSU) is to provide a balanced program of general, business, and accounting education at both the undergraduate and master levels which will prepare our students to become successful professional accountants, and to provide an intellectual climate which encourages and supports the offering of an accounting program of high academic quality.

Students apply to enter the accounting degree track after the completion of 60 credit hours and are accepted into the Department of Accounting with a 2.5 cumulative GPA. Students receive a Bachelor of Science (B.S.) degree after completing 126 approved credit hours and a Masters of Accountancy degree with the successful completion of an additional 30 approved credit hours.

Approximately 170 Students graduate in accounting at the undergraduate level each year, with an additional 45 graduates from the Masters program. The Department of Accounting student body is primarily full-time traditional students from Kansas and the surrounding states.

### Characteristics of Program Before the Grant

KSU Department of Accounting graduates were exposed to the technical concepts and procedures they needed to become successful accountants. The sequence of courses and topics were the same as in most traditional accounting programs. The sequence was driven by both pedagogical tradition and the nature of textbooks used. The approach frequently offered the student both a simple concept and a more complex concept (based on the simpler one) at virtually the same time. Given that the simple concept is the basis for understanding the more complex one, the approach forced students to memorize rather than think and understand. Lack of attention to sequencing also caused problems for students by providing them with more information than they could absorb, given that they lacked meaningful cognitive structure within which to interpret new pieces of information. Faculty primarily used the lecture method. The group work method was not utilized and professional skills were not emphasized.

### Central Objective of Grant

KSU's AECC project had three broad objectives.

#### **I. To provide accounting students with sufficient technical and professional knowledge to form the foundation for a successful accounting career.**

This objective focuses on developing accounting knowledge as a coherent whole. Students must understand that accounting is an information discipline. They must appreciate that this information discipline is based on the notions of capturing, controlling, and reporting information whether the intended report is a tax return or production report. We believe that our students were always exposed to the technical concepts and procedures they needed to become successful accountants. Our objective is to enhance our students' ability to understand and retain those concepts and procedures.

In the area of professional knowledge, our objective is to present students with a more complete view of the professional requirements they will face. This includes a greater familiarity with the professional literature and how to use this literature as guidance in

resolving professional dilemmas. This area encompasses issues such as ethics and the challenge of integrating professional and personal lives. We also want to build a global perspective and encourage computer literacy as part of the curriculum.

## **II. To provide accounting students with the skills necessary to implement their knowledge in the professional accounting environment.**

Implicit in this objective is development of these skills as part of the pedagogical approach in our accounting curriculum. These skills include the ability to:

\*communicate effectively:

It is our objective to develop communication skills both in written and oral communications. We view communication as a dialogue. Thus, listening and understanding messages received are as important as sending clear, concise messages.

\*analyze and resolve problems:

Our objective is to enhance our students' ability to deal with more complex, ambiguous fact situations. We employ pedagogical approach where, in its later stages, students must identify problems, formulate and evaluate solutions, and choose and justify an alternative. This level of problem-solving is the end product of our curriculum and is developed throughout the educational process.

\*deal effectively with other people:

Our objective is to help our students to understand the need for and benefits of interpersonal skills in their professional careers. Providing some formal training in areas such as team-building and negotiation, then having them practice specific skills in the context of group projects, assures that they know what interpersonal skills are and how those skills may be effectively employed.

\*learn new ideas and techniques that are encountered after the students end their formal education:

The ability to accept and learn new concepts and techniques means that the students will be better able to deal with our rapidly changing world. This objective goes beyond merely adapting to technological changes. We provide courses that will help the student develop a perspective or "world view" that will accommodate new ideas and information.

## **III. To attract and retain students with the talents required for success in the accounting profession.**

Our third objective is to attract and retain students who have characteristics that yield greater promise of success as professional accountants. Evidence has shown that the accounting profession has a negative stereotype among the very students who would be desirable candidates for the accounting profession. Given this evidence, revision of curriculum alone will not be sufficient to bring the best and brightest to the accounting profession. Developing a recruitment program to complement the curriculum revision will improve the quality of student in our program and should improve the career awareness of the profession throughout the state and region.

## **Key Means of Accomplishing Grant Objective**

The original grant proposal was developed by an eight-person committee made up of five members from the Accounting Department and three members from outside the College. Based on input from the entire accounting faculty, this committee developed the original model for the curriculum, suggested teaching methods that were appropriate to achieve our educational objectives, and developed a recruitment program. The committee's proposal was implemented by assigning individual faculty with responsibility for coordinating faculty efforts in three areas: curriculum and pedagogy development, student recruitment, and assessment. The department head served as the overall coordinator and worked very closely with area coordinators.

The grant proposed a new model for accounting education and resulted in a complete revision of our

curriculum. Implementation required the replacement of the traditional curriculum with the new curriculum. Since current students were in various stages of completion under the traditional program and because we hoped to collect comparative assessment data, we chose to phase in the new program by offering both the new and the old curriculum concurrently during the transition. Students already in the traditional program or entering the program were given the choice of which curriculum they wanted to follow. This election was awarded only in the initial year of implementation. Thereafter, all entering students enrolled in the new curriculum. The curriculum was phased in over a five-year period beginning with the sophomore level introductory courses.

## Major Changes from Pre-Grant Conditions

**STUDENT RECRUITMENT:** K-State is an open enrollment university. Prior to the grant, the Accounting Department did no active recruiting. We relied on university and department reputations to attract students. Because of budgetary limitations and growth in the university's student body, we had a problem of too many students in accounting. Under this scenario, it may seem odd to develop an aggressive program to recruit students. Our interest was not in attracting more students, but rather to attract high quality students with the characteristics needed for success in the accounting program.

KSU has developed a comprehensive recruiting program to attract the best and brightest students to the accounting profession. Recruiting is an important aspect of our program changes. Its inclusion is based on evidence of a negative stereotype of accounting and accountants and on a belief that quality students are necessary for our curriculum revision to be effective. Our student recruitment program is designed to accomplish two goals. The first is to make quality high school and college students aware of the challenges and opportunities in the accounting profession. The second is to promote KSU's revised accounting program. To accomplish these goals a three-part program has been developed.

The first part is designed to develop a network of high school teachers and counselors in our geographic region who have an accurate perception of the career opportunities in accounting. This part of the program strives to identify the high school teachers and counselors who are particularly influential in the career decisions of their students. We ask accounting students at KSU to identify the key teachers and counselors at their high schools. Once identified, these teachers and counselors are invited to a campus presentation on career opportunities in accounting and the accounting program at KSU. The impetus for the first part of our recruiting program is the notion that many high school teachers and counselors are as unaware of the challenges and opportunities in accounting as their students. Correcting these misperceptions increases the likelihood of students getting more accurate information about accountancy from their career advisors.

The second part is designed to identify and recruit high quality students to the accounting program. High school and undecided college students are invited to campus to hear our presentation on career opportunities in accounting. As with the teachers and counselors. The goal is to improve awareness of accountancy and to promote KSU's accounting program. A recruitment video has also been developed with resources provided by outside constituents. The video and related brochure are sent to all high school students identified as having an interest in an accounting career.

The third part of our recruitment effort is the establishment of an Accounting Advocates group selected from our student body. Their primary responsibility is to participate in our student recruitment program. They help organize the recruitment presentations, make presentations to high schools in the area, help in the identification of high school and undecided college students for recruitment, and work with alumni and friends of KSU's accounting program on recruitment. The Accounting Advocates will keep this designation upon graduation, and thus create a network of KSU alumni that can promote the accounting profession and the KSU accounting program.

**CURRICULUM:** Our AECC changes resulted in a comprehensive revision of our curriculum based on a logical sequence of courses and topics that emphasizes providing students with simple concepts prior to exposing them to more complex topics. Our curriculum is designed to provide students with a broad understanding of accounting as an information system in the sophomore and junior year and to build on this foundation by providing them with more complex and specialized issues in their senior and fifth year.

**INTRODUCTORY COURSES — Sophomore Year**  
Courses: Accounting for Business Operations (3 credit hours)  
Accounting for Investing and Financing (3 credit hours)

The two introductory courses are developed from a user perspective. Students learn that the function of any accounting system is to provide information useful for economic decision-making. The material is separated based on the type of decision to be made. The courses emphasize:

- accounting's role in providing information to a variety of users: businesses, investors, government, and other stakeholders,
- the basic features of the recording and reporting of accounting information,
- the basic principles underlying the development and function of an effective accounting system,
- the fundamental accounting concepts and principles, and
- the learning of accounting by using accounting information to make and evaluate economic decisions.

Through this course, students begin to understand what accounting and the accounting profession are about. They gain an appreciation for the personal and academic characteristics needed to be an accountant and the wide variety of career opportunities available.

**DEVELOPMENT OF AN ACCOUNTING FRAMEWORK — Junior Year**  
Courses: Accounting Processes and Controls (4 credit hours)  
Accounting Theory and History (3 credit hours)

It is important for students to see the accounting environment as a system that must be capable of serving all users. Therefore, we introduce the accounting system as a framework that has evolved over time and in response to different and often changing needs. We achieve this through two courses that address the needs of all users.

Accounting Processes and Controls is a pivotal course in the curriculum. The premise of the course is that accounting students do not have extensive business experience and they do not understand the "micro-level" workings of business. Therefore, the emphasis is on understanding how information systems capture, summarize, and report useful, relevant information. Students learn that the accounting system is more than ledgers and journals; it is a necessary means of making sense of the complex, dynamic business environment.

The course is organized so that students understand the flow of information through an enterprise, the sources and nature of documents, and the controls necessary to ensure the accuracy and reliability of information. It accomplishes two major purposes. First, student see the nature of the transactions that occur across the entire scope of business activities. Students deal with the decisions that initiate transactions, the timing of events associated with transactions, and the documents involved. This includes understanding both transaction cycles within the system and accounting cycles. Second, this course allows the students to develop the fundamental concepts and ideas that underlie many of the reporting and decision-making activities that are the focus of later courses.

The Accounting Theory and History course focuses on valuation and measurement issues. In order for accounting data to be informational it must be responsive to user needs. These needs have changed over time and differ with respect to the specific user and type of decision being made. Also, this course looks at the history of accounting and illustrates how it has evolved over time in response to the changing needs of users. It examines alternative valuation and measurement methods and discusses the strengths and weaknesses of these methods with respect to different types of decisions and users. Through this course, students broaden their understanding of accounting as a source of information and of the need for accounting to be sufficiently flexible to serve the information requirements of a variety of users.

CORE COURSES — Last semester Junior Year and Senior Year  
Courses: Financial Reporting (3 credit hours)  
Managerial Reporting (3 credit hours)  
Taxation I (3 credit hours)  
Reporting for Not-for-Profit Entities (3 credit hours)  
Auditing (3 credit hours)

In the core, the coursework turns to the specific accounting needs of four user groups: external users (Financial Reporting), internal users (Managerial Reporting), government (Taxation), and user of not-for-profit entity information. The core also includes a traditional audit course.

The first three groups are the primary users to whom almost all profit-oriented entities must provide accounting information. Each group has unique information needs and places specific requirements on the company. The accounting system for most businesses must be designed to provide financial statements and other accounting information required of these user groups. Therefore, students must become knowledgeable with respect to the requirements of each group.

The fourth user group has unique information requirements, not as much the result of the specific user but rather the result of the unusual nature of the business entity. Not-for-profit entities are growing in number and importance. This group includes entities such as churches, school districts, and governmental organizations. Because these organizations have unique stewardship roles and are often constrained by legal restrictions, the accounting systems and information provided by these systems are unique.

To this point, the student has learned that accounting is a process of gathering economic/financial data and presenting it in a manner useful for decision making. However, the accounting profession has also accepted the responsibility for providing an independent verification of the financial statements presented to external users through the audit function. The auditing course content is the same as in most traditional accounting curriculums.

RESEARCH — Last Semester Senior Year  
Course: Accounting Research (3 credit hours)

The final course taken at the undergraduate level is Accounting Research. This course focuses on self-learning skills and the ability to solve complex, ambiguous problems. In order to resolve these problems, students learn the sources of guidance for taxation problems (e.g., Tax Code, court cases, etc.) and other reporting issues (e.g., FASB Standards, Interpretations, etc.) and how to use them. The fact situations are in the form of cases. The students not only learn how to conduct professionally-oriented research, but they receive formal training on how to analyze and present cases. In addition, they receive formal training in how to write professional communications, such as memoranda.

AREAS OF SPECIALIZATION — Fifth Year  
Specialization Tracks: Tax  
Financial Reporting and Auditing  
Managerial/Controllorship

In the fifth year all students take a three-credit-hour Advance Financial Reporting class and four additional courses in their chosen area of specialization. These tracks allow students to focus on specific career objectives. These courses are the culmination of the student's formal education. The predominant pedagogical approach is case analysis, and employs the skills learned in the research course. Students are evaluated on written analysis and participation in class discussion.

**Methods of Achieving Faculty and Administrative Support of the Changes Undertaken**

Prior to submission of the grant proposal we obtained letters of administrative support from the President of the University, the Provost, and the Dean of the College. All three administrators are proponents of educational innovation and recognize the need for change.

The faculty are also supportive of change. They want to be active participants in the change process. Faculty support for changes was directly related to their opportunity to be a part of the change process. For this reason, it was essential for the curriculum coordinator to get all faculty involved in some aspect of the revision. Each faculty member was asked to be involved in the development of all courses in their area of specialization. Also, all faculty were asked to participate in the overall evaluation of all new courses through development and implementation. Though individual involvement varied, faculty were provided an opportunity to be active participants in the process. Thus all faculty could take ownership in the new curriculum.

Although it was essential for our change that all faculty accept the new model, it did not require them to give up their freedom to add their own touches to the courses. We all agreed on the content and educational objectives of each course; however, each faculty was given freedom in the teaching of the course. They were allowed to choose teaching methods that they found to be the most successful in achieving the course objectives.

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

The curriculum project resulted in a complete revision of our program. Such a sweeping change may be too aggressive for many schools. However, there are many aspects of our change that work well and which could easily be adopted by any program.

- Our introductory courses serve the entire campus. The majority of students in the course are nonaccounting majors. These courses were redesigned to focus on how accounting information is used in making business decisions. Redevelopment of the course to a user perspective helps the students understand the role of accounting information and better addresses the needs of both accounting and nonaccounting majors.
- The Theory and History course has worked well in developing our students' professional skills. The conceptual nature of the course is difficult for many students; however, the nontechnical, non-rule oriented material provides a unique environment to challenge the students' communication and critical thinking skills. Students are put into a situation in which they must evaluate both sides of numerous theoretical issues, recognize the needs of various user groups, and organize their thoughts into clear and concise presentations. Few traditional accounting courses provide this same type of opportunity. The course also reemphasizes the role of accounting information in decision making, how accounting responds to the changing and different needs of various user groups, and the importance of professional skills.
- All programs need to create an educational environment that prepares their graduates to function in a professional environment. This requires the student to be knowledgeable about the sources of professional authority, how to efficiently and effectively use these sources, and how to use and communicate this knowledge. The Accounting Research course has worked extremely well in developing these skills in our graduates. This course focuses on self-learning skills and uses the case method exclusively. Our students are asked to solve complex, ambiguous problems using available authoritative sources. Through the course, students learn how to conduct professionally-oriented research and how to analyze and present cases. Also, they receive formal training in how to write professional communications. Upon completion of the course, the students are very familiar with the sources available in a professional library and how to use them. Although this course is very demanding for both faculty and students, we believe such a course should be included in every accounting program.
- There is general agreement that accounting programs must provide their graduates with the professional skills necessary to be effective in their profession. We have chosen to accomplish this through a combination of curriculum and pedagogical changes. Many schools may find major curriculum change to be difficult or slow to accomplish. Nevertheless, changes in how courses are taught can result in immediate improvement in the professional skills of accounting graduates and can be implemented by any program, with or without curriculum

revision. The traditional lecture method and objective tests are often effective approaches when the educational objective is to provide students with basic knowledge and comprehension of simple concepts. However, when the educational objective is for students to develop higher order cognitive skills necessary to solve complex problems, and to select among competing alternatives, the lecture method is ineffective. We have found the use of cooperative learning techniques and the case method to be necessary in developing students' professional skills. Also, we had to change how we assess student performance. Assessment needs to include the evaluation of class preparation and participation, tests with free-response questions, and the evaluation of written and oral presentations. These changes can be made at the individual faculty level and can be effectively implemented in any curriculum. These methods do require an increased time commitment and greater subjective evaluation by the faculty; however, they can be effectively used to develop and evaluate the skill-based competencies desired of students.

- Kansas State has developed a proactive recruitment program that educates high school and undecided college students about the nature of the accountant's work and accounting career opportunities. Our recruitment efforts have been on attracting students who possess the innate characteristics and skills that evidence promise of success as professional accountants. This effort has been supported entirely by external funding and has been effective in attracting high quality students to our program. It has also improved our reputation as a leader in accounting education in the state and region.

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

Our changes were phased in over several years. During the early period of the change the major emphasis was on our introductory courses, and two faculty had responsibility for their development. The development of these courses included the development of textbooks and other materials that emphasized the user perspective of accounting information. Although the courses were developed and implemented as planned, we learned two things about the process. First, through the development process the two faculty involved invested so much time and interest in the courses that they took a strong ownership interest in them. During this same period, the other faculty did not feel involved in the change process and lost some of the initial enthusiasm for what we were doing. In order to keep everyone involved, we established a review process for new course development that allowed all faculty to play a role in evaluating course developments based on our established course objectives. This process has helped to create faculty, rather than individual, ownership in our course and curriculum changes.

Second, through this process we recognized the tremendous time and faculty resource commitment needed for course material development, especially textbooks. Based on these early experiences we reduced the amount of new material developed in our other courses. Instead of using textbooks as the foundation for our new courses, we use them as a resource. Students are provided with a course outline that serves as the framework of the course, and they use several sources of information throughout the class period. These sources include professional authorities, textbooks, and developed materials. This reduces the amount of new materials that need to be developed and increases course flexibility since the textbook no longer drives the course. Although there was some early resistance by students accustomed to textbook driven courses, they quickly adapted to this approach.

## **Unexpected Benefits from Change Activities**

Although we have a very dedicated faculty, the change created an unexpected enthusiasm and renewed commitment toward teaching responsibilities and our overall educational program. This attitude is contagious and has carried over to the entire College, which is now going through a similar change.

Another unexpected benefit has been the national interest and support of our change activities by business, the profession, and other accounting programs.

## **Measurement of the Effects of Changes Accomplished**

As with all aspects of program development, assessment is a continuous process. The Department's assessment activities can be divided into two parts. First, as part of our original proposal we identified several assessment activities that we hoped to undertake. These activities have either been accomplished or have been delayed/ dropped because of resource limitations. Second, we have identified those activities that are most cost effective and which have become a part our ongoing assessment program.

### **Original Proposed Assessment Activities**

1. As part of our assessment program, graduating seniors, one-year alumni, and four-year alumni are surveyed once every four years. Accounting majors were surveyed in 1989 and in 1993. In 1993, only the graduating seniors had completed the new program (or at least four years of it), so the alumni portion of the survey provides only baseline data until 1997.
2. Institutional funds were to be used to develop a "capstone" test in the area of accounting. The exam was to be used to test students' abilities at all six levels of Bloom's taxonomy of cognitive objectives as well as the content areas included in the new curriculum. Test results for graduating seniors in 1991 and 1992 were to be compared to the results of seniors who complete the new curriculum. Because of legislative budget cuts to the university, we were informed that institutional funds were no longer available to develop the "capstone" test. This activity has been dropped.
3. Students' writing was sampled at the end of their sophomore year and again near graduation. Statistically significant improvement in students' writing ability is expected. Graduating seniors completing the new curriculum were videotaped to assess their oral communication skills. A substantial percentage of all graduating students will be expected to demonstrate acceptable oral communications competency. However, old-versus-new comparisons will involve a certain amount of subjectivity since any "blind" evaluator would be able to differentiate the "setting" of the recorded presentations. An evaluation will be made by an expert outside of the college provided it is determined that the differences in the settings between old and new curriculum seniors will not invalidate the comparison.
4. Examinations in each of the courses will be reviewed by experts (peers) to determine whether the exams match course objectives with regard to Bloom's taxonomy of cognitive objectives. For example, if a course is to stress application and analysis, it would be expected that the examinations, papers, etc. in that course will place the greatest emphasis on those abilities.

An individual from the College of Education was hired to make a seminar presentation to our faculty on what assessment techniques are appropriate for measuring the various levels of Bloom's taxonomy. Specific examples were presented.

For each course, faculty were required to identify by topic/subject matter at what level they wanted their students to learn and to identify the assessment techniques they would use to evaluate the students' performance. During the summer we identified the first three courses to be reviewed. During the 1995–96 academic year, the assessment activities of these courses were examined to ensure that they match the course objectives. The other courses will be similarly evaluated over the following two years.

5. In Spring 1992, we administered the American College Testing (ACT) Program's new critical thinking test and their College Student Outcomes Survey to over 300 students in our second accounting class (Accounting for Investing and Financing). The results indicate that our students scored above the national average.
6. We administered the Ennis-Weir test of critical thinking to four-year graduates of the old and new curriculum in the Spring of 1993. Dr. Don Hatcher from Baker University was brought in to describe his experiences in administering the exam to over 1,000 students at his school and to conduct a training session for our faculty (who had previously agreed to grade the essay-type exam). Student responses were typed and identified only by number by department secretarial staff. They were then graded on a double-blind basis (i.e., each student's paper was graded by two different faculty). New curriculum students scored

statistically significantly higher. However, the students were not randomly placed into the two different curricula.

### **Ongoing Assessment Program**

In 1995 we developed an exit interview instrument for graduating seniors. The interview instrument is used to collect a variety of information on our program. It is currently being revised because some items were structured such that it was difficult to interpret student responses. In addition to assessments based on student responses, the Department surveys interviewers and employers of our graduates. These surveys focus on the technical and professional skills of our graduates and how they compare to graduates of other programs.

The Department is also working with the University's Office of Educational Advancement to develop a program to evaluate senior and graduate students' critical thinking level. This program, based on student interviews, began in the Spring 1996 semester.

It will be several years before we will be able to fully assess the impact of our changes. Nevertheless, current results suggest that our students compare favorably with other programs and placement of our graduates is strong. Based on our University placement center data, we have ninety to ninety-five percent placement of our graduates in either accounting-related positions or graduate education. We also know current graduates believe the accounting program does a better job of addressing professional skill development than alumni graduating under the old curriculum.

### **Special Insights from Carrying Out Our AECC Grant**

Accounting programs are under a lot of pressure to change. We are being told that our graduates are not prepared to work in a rapidly changing profession. We are told that we are not attracting the best and brightest students. We are being told that we are not devoting enough time or attention to teaching and too much time researching esoteric issues.

The typical criticism of accounting education is founded in truth but almost always exaggerated. This has two effects. One, they are easily dismissed as overstatements by those not wanting change. Two, they are often interpreted as indicating the need for a major overhaul by those supporting change. It seems to us that exaggerating the problem is very divisive. It tends to separate faculty rather than bring them together with a common goal.

The academic environment is one based on tradition. It holds tightly to the time honored independence of faculty with respect to their classes and their scholarship. Our evaluation and reward system is based on individual efforts, and the most respected attribute of our faculty is an independence of thought. Under this environment our academic programs were and continue to be recognized as the finest in the world, and we can all point to a long list of successful business leaders who were a product of this system. With this in mind, no one should be surprised to find resistance to change.

The key to successful educational change is faculty ownership. You cannot force change on faculty; they must buy into it. Faculty have differing views about change. Some believe the current systems is working fine for them, while others desire to change the entire system. The key to success will be the ability of the faculty to respect differing points of view.

Change is not an all or nothing situation. It can take place at any level. It does not require the commitment and agreement on the part of the entire faculty. It does not require a complete curriculum revision to be meaningful. Individuals wishing to try new approaches should be encouraged to do so, while at the same time respecting the views of faculty who are cautious or resistant toward new developments.

Change often takes place in small steps. It is high risk and requires a long-range commitment by the involved faculty. Change is time consuming and requires considerable faculty development. It is essential that the faculty evaluation system be structured to both encourage and reward faculty committed to educational improvement. This requires administrative support.

Not all changes are good. Many attempts are not successful. It is very important that change be tied

to educational objectives. Faculty must make careful periodic assessments of the effect of new approaches on accomplishing these objectives. Ineffective changes need to be revised or abandoned.

## **Plans to Perpetuate the Changes That Worked Well**

It is our belief that change is a continuous process. Implementation of our new curriculum is not the end but the beginning of the change process. Our curriculum changes have been fully implemented since the Spring 1995 semester. The faculty believe that the new educational model is achieving the educational objectives of the program. We continue to review and improve the curriculum and teaching methods being used based on new information being collected.

## **Major Reports and Articles Generated from AECC Grant Activities**

Ainsworth, Penne, Dan Deines, David Plumlee and Cathy Larson, *Introduction to Accounting: A Planning, Performing, and Evaluating Approach* (Homewood, Illinois; Richard D. Irwin), 1995.

Ainsworth, P., "Restructuring the Introductory Accounting Courses: The KSU Experience," *Journal of Accounting Education*, 1995.

Ainsworth, P. and R. David Plumlee, "Restructuring the Accounting Curriculum Content Sequence; The KSU Experience," *Issues in Accounting Education*, Spring 1993.

Ainsworth, P., *Flint Hills Salon: A Case Analysis* (New York; John Wiley and Sons), 1992.

## **Materials Available to Send to Others and How to Get Them**

The Kansas State Accounting Department is preparing a monograph that will provide more detailed information about our Project and the courses that make up our new curriculum. This monograph will be made available for a small fee to cover the cost of copying and mailing. Persons interested in obtaining a copy should contact:

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