

The Accounting Education Change Commission Grant Experience: A Summary

Chapter 4 KIRKWOOD COMMUNITY COLLEGE

Type, Size and Mission of Accounting Program

The accounting program at Kirkwood Community College provides instruction in several areas. First, there is a two-year program in which the students intend to enter the job market at the completion of the program and obtain entry level accounting positions (Accounting Associates). In addition to the introductory accounting courses, these students take two semesters of intermediate accounting, one semester of cost accounting, one semester of income tax, and one semester of computer applications in accounting.

Second, the program offers the first two years of a four-year degree program. The students in this track enroll with the expectation of transferring to a four-year college and obtaining degrees. Most of these students taking accounting courses are Business Administration majors. In general, these students will not take accounting courses beyond the introductory course at Kirkwood Community College. Third, other two-year degree programs, such as computer programming, which require one or two semesters of beginning accounting, are offered.

Finally, as the result of the Accounting Education Change Commission grant, Kirkwood now offers two introductory accounting courses, each two semesters in length and four (4) hours of credit for each semester. These two courses are the traditional preparers course, titled Principles of Accounting, and a new course emphasizing understanding financial statements and titled Introduction to Accounting. Both of these courses are accepted for transfer credit. In each course, the student must receive credit for both semesters in order to receive transfer credit for accounting at the state universities. A student who starts in one of the introductory courses cannot effectively transfer to the other introductory course at the end of the first semester, since the two courses do not cover the content material in the same order.

Approximately 1,200 students enroll in the introductory accounting course each year. The number of students who take the introductory course typically is split about equally between full-time and part-time students. Statistics are not available for the distribution of traditional vs. non-traditional students enrolled in the accounting courses, but observation would indicate that approximately 70–80% of the daytime students is traditional and 20–30% of the evening students is traditional. The Principles of Accounting and the Introduction to Accounting courses have no prerequisites. The majority of students enrolling in these courses are first-year students.

Characteristics of Program Before AECC Grant

Prior to receiving the AECC grant, all accounting courses were taught using traditional methods and content. Introductory accounting sections were open to all students, regardless of major or program. The course was designed such that no differentiation was made for the differing needs of students enrolled in different programs. Five full-time faculty and 10–15 part-time faculty taught all of the accounting courses.

Central Objectives of AECC Grant

The AECC grant addressed only the first course in accounting. Our objectives are listed and explained in this section.

- A. Change the introductory accounting course from the traditional preparers' perspective to a user perspective

One element of this objective was to reduce the time spent in the course on the basic bookkeeping elements of accounting. The impact of transactions on the financial statements would become the focal point of discussion, rather than the processes of recording the transactions. A second element of this objective is to incorporate decision-making aspects of accounting into the course. One method of accomplishing this is by intermingling managerial topics with financial topics.

B. Encourage good students to become professional accountants

Experience indicates that many students expressing interest in becoming accountants are actually interested in bookkeeping. They enjoy the recording aspects of accounting and do well in the bookkeeping phase of the course. However, many of these students have no interest and/or skills in the analytical aspects of accounting. Good students with problem-solving skills find the typical accounting courses are unchallenging and boring and decide that accounting is not interesting enough to attract them into the profession.

C. Improve students' communications skills

A primary objective is to incorporate writing as one of the major components of the course. More written assignments will be required for evaluation purposes, tests will include more essay and short answer items, and students will be required to co-enroll in a technical writing course geared to business writing. Also, students will be required to make more short presentations in the class.

D. Developed critical thinking skills

More problems that involve decision-making will be required. Also, we will attempt to make students more aware of their own thinking processes and help them improve these processes. In addition, students will be required to co-enroll in a critical thinking course.

E. Develop students' knowledge of the environment in which businesses operate

Materials will be developed to increase the students' understanding of the nature of business activities before discussing the accounting for the activities. Also, we will focus on the interrelationship of accounting with society.

F. Make the course more "real-world"

Current newspaper and magazine articles will be used as the basis for discussion of accounting topics. Corporate annual reports, 10-K's and proxy statements will be used for analysis. In addition, we will incorporate the use of computers into the course.

G. Serve the needs of non-accounting majors

For non-accounting majors, the goal is to develop knowledge related to the use of financial statements for personal use (e.g., for investment decision-making), as well as management decision-making in a business. The content will be changed to materials that the student may be more likely to remember five years after the course is completed.

H. Improve students' ability to work in groups

To enhance team skills of students, cooperative learning will be employed in the classroom.

I. Vary teaching methodologies

The focus in the classroom will be on learning rather than teaching. As a result, a variety of teaching methodologies will be employed to achieve various learning objectives and to match the learning styles of different types of learners.

J. Ensure that the course would be accepted for transfer credit

Means of Accomplishing Grant Objectives

Two faculty members were assigned for one year to course development. One faculty member had full-time release from teaching and one faculty member had three-fourths release time from teaching. During the course development, the developers performed the following activities:

- A. Reviewed the curriculum changes being undertaken by other institutions, particularly recipients of other AECC grants.
- B. Created an advisory committee to assist in selection of course topics. This committee consisted of representatives from local employers of graduates, faculty members from other disciplines at Kirkwood Community College, and accounting faculty from public and private universities to which Kirkwood Community College students typically transfer.
- C. Reviewed the content of the major Accounting Principles texts to identify topics typically included and excluded from traditional courses.
- D. Researched materials in other disciplines that were addressing some of the same concerns expressed by accounting educators.
- E. Researched a wide variety of materials related to critical thinking and learning to learn.
- F. Developed a working outline for the new course, eliminating many traditional topics and incorporating new topics.

Major Changes from Pre-Grant Conditions

As a result of the grant activities, an introductory accounting course entitled Introduction to Accounting, which emphasizes the use of accounting information, is available to all students. The Introduction to Accounting course is the recommended course for non-accounting business majors.

Methods of Achieving Faculty and Administrative Support for Changes

Prior to applying for the grant, the faculty of Kirkwood's accounting department had meetings regarding the changes to be made in the course. During these meetings, some member of the faculty expressed concern over the changes to be made and preferred that the department not apply for the grant. The dean of the business department (a CPA who previously taught accounting at Kirkwood Community College) was a driving force in recruiting the faculty members who supported the grant to write the grant proposal. The dean indicated full support for the project and the proposed changes. The actual grant proposal was supported and signed by the President of Kirkwood Community College.

During the course development phase, the faculty members designing the course met regularly with the other faculty to discuss the specifics of the course changes. They also maintained contact with the schools accepting transfer credit so that Kirkwood Community College faculty and administrators could receive ongoing feedback that the new course was a viable alternative to the traditional approach. In addition, visits to our campus by AECC representatives helped to keep a high profile to our ongoing course development.

Change Activities Undertaken That Worked Well and Which Others Might Copy

The course development process discussed previously worked very well. In hindsight, we would not change the process in any major way. Most of the change activities may be described generally as either accounting content related or non-accounting content related.

Regarding accounting content related improvements, the change in emphasis has, in general, created more student interest in accounting as a topic for study. Students seem to develop a better knowledge of accounting as a result of the user orientation and other changes. Also, the increased interest has resulted in better student participation in class and other assignments. Development of students' knowledge of the business environment and of activities which result in recordable transactions has enhanced the students' understanding of accounting.

The new course serves well the needs of both accounting and non-accounting majors. Non-accounting majors will retain concepts for a longer period of time than they will retain procedures. Accounting majors will benefit from obtaining a way of thinking about accounting concepts before learning accounting procedures.

A number of students enrolled in the new course have indicated they were changing majors based upon the course. Feedback has been received from a relatively limited number of students at this point and may be similar to results in the traditional course. This information has been obtained in informal discussions with students and similar information may or may not be available from traditional courses. Five students who were changing to accounting indicated the reason for switching majors was a favorable attitude change about the nature of accounting work. The two students who changed from an accounting major switched because they did not previously recognize that accounting involved more than recording entries.

With regard to non-accounting content related improvements, students' communication skills have improved. The course requires much more writing and speaking than does the traditional course. Although we do not have any specific measurement instruments, it is obvious to us that the students' communications skills are improving as the progress through the course. The classroom environment is less formal than in a traditional lecture approach and the students interact more before and during class in the new classes as compared to the traditional classes. Also, critical thinking abilities improve during the course. The activities in which the students participate and the outside assignments required have been designed to promote critical thinking. As new topics are introduced, students are encouraged to make the connections with previous topics and classroom discussions often center around these student-discovered connections.

The students' ability to work in groups has been enhanced. Observation indicates that all students improve in this area. However, not all students achieve a high level ability in this area. Effective exchanges of course-related ideas emerge from the groups on a regular basis.

Varying the teaching methodologies to enhance students' learning has been a very educational and difficult process for us. We have been traditional lecturers for a long period of time and not necessarily very effective, at the beginning, in using new techniques. We believe we have become much better at the new methods and that the students are now benefiting from our improvement. Student reaction to a varied format has been very encouraging from both interest and learning perspectives.

Change Activities Undertaken That Did Not Work Well

The course is not as portable to other users as originally intended. There has been a lack of published materials available for many of the topics being covered. As a result, we have developed much of the material internally. At this point many of the materials are not supported by "how to" and "why" support materials. An outside user might have difficulty using some of the material without background information related to the purpose of the material and how to use it. This is a temporary situation and the necessary background material is being developed for future use.

Many faculty members at Kirkwood chose not to be involved in the change process and in the new course. This lack of widespread faculty involvement significantly limits the ability to expand this course offering.

As stated previously, the original grant proposal incorporated a requirement for students enrolling in the Introduction to Accounting I course to co-enroll in a critical thinking course taught by our English department faculty. This has been dropped as a requirement due to administrative concerns about part-time students and other restrictions that might limit enrollment. This requirement was in place

for the first two years the course was offered and seemed to work well. We would encourage other institutions changing curricula to consider this as a requirement.

In a similar fashion, the original grant proposal incorporated a requirement for students enrolling in the Introduction to Accounting II course to co-enroll in a technical writing course taught by our English Department faculty. This has been dropped as a requirement due to administrative concerns about part-time students and other restrictions that might limit enrollment. This requirement was in place for the first two years the course offered and worked very well. Students were able to write about accounting and business related topics within both courses. We saw great improvement in the ability of the students to write effectively. We would encourage other institutions changing curricula as we have to consider these is a requirement.

Unexpected Benefits from Change Activities

Perhaps the greatest unexpected benefit from the change activities was meeting many dedicated accounting educators from around the country who are interested in improving the quality of accounting education. There is considerable interest in change and it has been extremely helpful to us to get insight from others as to the changes they are incorporating.

The change process rekindled interest in teaching for the change agents. One of the main reasons we applied for the grant was our belief that what we were teaching was not what the students needed. Discussing with students such topics as EDI, FASB activities, and why General Mill's earnings statement has a discontinued operations section is refreshing to us as instructors.

Our observations of student performance have been greatly expanded. In the traditional lecture method, the feedback as to student performance has been limited to evaluating test results. Working with students in small groups on a daily basis provides immediate feedback as to their areas of strengths and weaknesses.

We have broadened our assessment of the effect of the teaching methods we are using. Again, compared to the traditional lecture method, we are constantly trying new and different techniques when one method doesn't seem to work well. We have found that an approach that was successful for one topic and/or learning objective may not be successful for another topic and/or learning objective. In the lecture approach, it is easy to take great comfort in the fact that you got up in front of the class, told them what they need to know and if they don't get it, it is the students' fault. That attitude disappears when using other methods of instruction.

Measurement of the Effects of Changes Accomplished

To date, we have done no formal assessment of the effect of the changes. Any determination of improvements indicated previously is strictly from observation and is anecdotal. As discussed above, however, the observations are constant and ongoing.

Special Insights Gained from Carrying Out AECC Grant

There are many accounting educators who are interested in improving accounting education. However, relatively few of these educators are actually willing to undertake the difficult task of changing. Many of these faculty members seem to hope that major changes won't be necessary before they retire. Many accounting faculty seem perfectly willing to teach students the same topics they learned about accounting 20–30 years ago since that is what they know. Educators committed to change are often fighting an uphill battle, but they know they will be rewarded because their students will be receiving a better education than they would if they didn't make the effort.

The changes that are occurring cover a wide range of alternative models. The one-size-fits-all method of the past is gone. The changes that are occurring in business and technology will require a constant updating of the new courses. For example, when we started development of this course, the Internet was virtually unknown and Kirkwood Community College did not have access. We now have access to the Internet and one of the components of the new course now has students accessing Internet sites for information. In one module of the course, the students access the SEC

files to obtain registration statements for both IPOs and seasoned offerings. The students use the information to determine the change in percentage ownership of the old stockholders and the effect on earnings per share. This helps the students to understand the effect of leverage much better than textbook illustrations of the topic.

Plans to Perpetuate the Changes That Worked Well

Kirkwood Community College has not put into effect any plan to perpetuate the changes. The current plan is to continue to have the same two instructors who developed the course teach it. We are not aware of any plans to have other instructors become involved in this course.

Major Reports and Articles Generated from AECC Grant Activities

While we have not written any reports, we have made presentations at more than 15 meetings and conferences around the country related to our course.

Materials Available to Others and How to Get Them

As discussed previously, the materials that we have developed may not be particularly useful without some background regarding how they are used. We are more than willing to share what we have. Requests for materials should be sent to Jack Zeller, Kirkwood Community College, 346LH, 6301 Kirkwood Blvd., Cedar Rapids, Iowa 52406. Also, Kirkwood Community College is in the process of developing a home page on the Internet and information on the project will ultimately be available through the Internet.