

**THE IMPACT OF ACTIVE LEARNING EXERCISES
IN THE FIRST FINANCIAL ACCOUNTING COURSE**

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ABSTRACT

This paper discusses the impact of two active learning exercises on students taking their first course in accounting. Results of a research project conducted at Quinnipiac College during the Fall 1999 semester are presented in the paper. The purpose of the experiment was to determine if active learning exercises related to inventory and internal control resulted in higher scores on quizzes, a better understanding of the subject matter, or increased interest in accounting. Overall the results provide support for several of the hypotheses concerning the participants in one of the active learning experiences and for the hypothesis that students who participate in active learning experiences report that they like studying accounting more than students who do not participate in active learning experiences.