STUDENT LEARNING PERCEPTIONS: EVIDENCE FROM AN INTRODUCTORY ACCOUNTING COURSE

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ABSTRACT

This study sought to examine students' perceptions of their learning experience in the introductory accounting courses at three colleges and universities in the United States. Questionnaire responses were collected from 375 students at the end of the second introductory course. The student population consisted primarily of business students. The study identified a set of six factors that represent students' learning experience in introductory accounting. The identified set includes: accounting basics, how to learn, job satisfaction, accounting agencies, career opportunities, and career prestige. These study results provide important feedback for the process of redesigning undergraduate accounting curricula to improve students' learning experience in the introductory courses.

JEL: A22, A23, M40

KEYWORDS: introductory accounting; student perceptions; business education; accounting curricula.

INTRODUCTION

This paper presents the results of a study made to examine students' perceptions of their learning experience in the introductory accounting courses at three colleges and universities in the United States. The questionnaire responses from students provide valuable feedback to educators to determine if we are meeting course objectives and if we are attracting quality students to the accounting major. According to the Accounting Education Change Commission (AECC, 1992), the primary objective of the introductory courses in accounting is for students to learn about accounting as a communication function to support decision making. The students' learning experience in the introductory courses has a significant impact on the decision to major in accounting. Therefore, the courses should be designed to ensure that students have the requisite accounting skills as they enter the business world and be designed to attract the "best and the brightest" business majors to accounting.

There have been calls for change in accounting education since the Bedford Report in 1986 (AAA, 1986). The American Accounting Association (AAA) appointed the AECC in 1989 to improve the academic preparation of accountants. In that same year, the chief executives of the largest accounting firms presented their position on accounting education. They reported that major changes in the business world had not been integrated into the accounting curriculum (Kullberg et al., 1989). Today, we have an ongoing preparation gap in accounting education (Siegel, Sorensen, Klammer, & Richtermeyer, 2010). Accounting educators and the business community must identify the knowledge, skills, and abilities for graduates to be successful in the business world. It is time to make substantive changes to course content, curricula, and technology in accounting education.

Today, the development of the appropriate accounting curriculum is complicated by a variety of forces. McCuddy (2007) has identified four significant forces. First, organizations are operating in an increasingly global economy. Second, decisions must be made in a fast and rapidly changing world. Third, it is necessary to consider the impact of technology on people and organizations. Fourth, there is a crisis of ethics and values in economic, social, and political institutions. Chang, Landis, & Yu (2011) suggest that the accounting profession is in a state of transformation. "The profession is entering a world

with one set of global standards and encountering new technologies. Corporations are demanding continuous auditing, and financial institutions are creating complex networks of asset and liability claims" (p. 32). For the accounting profession to be successful in the future, it is imperative that educators make substantive changes to accounting curricula and ensure that graduates can meet the skill needs of the business community.

The two introductory accounting courses, financial and managerial, should be designed to provide necessary decision making skills as well as to foster respect and interest in the accounting profession. To investigate necessary curricular changes, questionnaire responses were collected from 375 students at the end of the second introductory accounting course. The results of this study identified a set of six factors that represent students' learning experience in the introductory accounting courses. The identified set includes three factors that are focused on learning: *accounting basics, how to learn, and accounting agencies.* The set also includes three factors that are focused on the accounting profession: *job satisfaction, career opportunities, and career prestige.* High scores were reported for *accounting basics*. This is encouraging. Students indicate that they understand that accounting provides decision making information used by investors, creditors, and others. High scores were also reported for *job satisfaction* and *career prestige.* This indicates that students understand the financial aspects of working in accounting and appear to value the role of accounting in society. The student responses on *how to learn, accounting agencies,* and *career opportunities* suggest room for curricular improvement.

The following sections of this paper present the literature review, data and methodology, results and discussion, and concluding comments.

LITERATURE REVIEW

Change in accounting education has been under scrutiny since the issuance of the Bedford Report. In 1986, the Bedford Committee of the American Accounting Association (AAA) assessed the state of accounting education (AAA, 1986). The committee's report stated that massive changes had taken place in the business environment—particularly in technology and social values. However, at the same time, academic institutions had failed to evolve as rapidly as business practice. As a result ". . . a complete reorientation of accounting education is needed" (pp. 171-172).

In 1989, the chief executives of the eight largest public accounting firms presented their position on education for the accounting profession. The theme was the same as stated by the Bedford Committee: accounting education had not kept up-to-date with business needs. Curricular change was mandatory for accounting degree programs and for the introductory accounting courses as well (Kullberg et al., 1989, p. 1).

The AECC was appointed in 1989 by the AAA. The primary objective of the AECC was to be a catalyst for improving the academic preparation of accountants. The AECC stated that the primary objective of the introductory courses in accounting is "for students to learn about accounting as an information development and communication function that supports economic decision making" (AECC, 1992, p. 2). This primary objective was in sharp contrast with the long-held objective which has been to teach bookkeeping essentials to accounting majors. In traditional curricula, the introductory courses are viewed as the first courses in accounting (for accounting majors) rather than the only (and last) courses in accounting for business majors (Baldwin & Ingram, 1991, pp. 3-4).

In 2001, the AAA, the Institute of Management Accountants (IMA), the American Institute of Certified Public Accountants (AICPA), and the Big Five public accounting firms sponsored a study on the future of accounting education. Albrecht and Sack (2001) were the researchers for this study and they observed three major developments in the business environment: technology, globalization, and investor power in

the capital markets. It was the opinion of the researchers that these developments have not been systematically integrated into accounting education. They suggested substantive changes to the accounting educational model in the following areas: course content and curricula, pedagogy, technology, faculty development and reward system, and strategic direction.

Siegel, Sorensen, Klammer, and Richtermeyer (2010) suggest that accounting education is not appropriately synchronized with the needs of students and employers. They suggest that the undergraduate accounting curriculum has stagnated. While the business world has moved to a global focus and legislative initiatives, such as the Sarbanes-Oxley Act (SOX), have altered business practices, the traditional accounting curriculum continues to be focused on transactions and accounting rules. Business graduates need to acquire the skills to support decision making and performance management. "These activities are not represented appropriately in the accounting curriculum" (p. 29).

In an effort to improve accounting education, a number of researchers have studied students' perceptions of accounting courses. Nelson, Vendrzyk, Quirin, and Kovar (2008) report the sophomore year in college is the most common year for selecting accounting as a major. Students typically take the first introductory accounting course in their sophomore year. Therefore, it is important for that first course to give students a good impression of accounting. Geiger and Ogilby (2000) found from their study of students' perceptions that students' experiences in the first course were major factors in the decision to major in accounting. However, Chen, Jones, and McIntyre (2004) reported that accounting and non-accounting students did not perceive much value for the first accounting course. Jones and Fields (2001) found that the technical demands of introductory accounting lead to discouragement, failure, and overall poor student perceptions of the accounting profession and curriculum. Francisco, Noland, and Kelly (2003) report that "quality of work" issues are the most significant issues raised by students. Students thought accounting work was uninteresting and boring. These study results suggest that students do not know what accounting is and do not understand what accountants do.

This project was designed to obtain the perceptions of undergraduate business and non-business students about their learning experience in the introductory accounting courses. Since the learning experience in the introductory courses has a significant impact on a student's decision to major in accounting, the courses should be designed to provide a positive learning experience and to attract the "best and the brightest" business majors to accounting.

DATA AND METHODOLOGY

The questionnaire specifically developed for this study contained 59 items. The instrument measured the students' perception of the following six factors related to their learning experience in the introductory accounting courses: *accounting basics, how to learn, job satisfaction, accounting agencies, career opportunities,* and *career prestige.*

Respondents were first asked to indicate the extent to which they agreed or disagreed with each of 47 statements related to their experience with the introductory accounting courses using a five-point Likert scale ranging from '1 = strongly disagree' to '5 = strongly agree'. Secondly, the respondents were asked to indicate their perceptions of the importance of 12 characteristics of the accounting profession on a five-point Likert scale from '1 = not at all important' to '5 = extremely important'. In addition to the 59 questionnaire items, the respondents were asked to provide demographic information including: major, rank, grade point average (GPA), and gender.

The target population included business and non-business students at three universities/colleges in the United States. A survey of the students, who had completed the two introductory accounting courses, should provide a representative picture of students' perceptions of their learning experience in accounting

principles. The same questionnaire was administered to all three schools. There were 375 student survey respondents. The reported responses varied from 367 to 375 due to nonresponse on certain questionnaire items.

The 59 items in the survey were subjected to a confirmatory factor analysis to ensure consistency and unidimensionality. The factor analysis employed the Varimax Normalization Rotation Method, using Principal Components Analysis as the extraction method. Only factors with eigenvalues equal to or greater than one were considered.

Of the 59 items in the questionnaire, 49 loaded on six scales. The ten non-contributing items were deleted. The developed scales exhibited good to satisfactory reliability levels (Nunally, 1970). The Cronback alphas ranged from a high of .965 to a low of .745 indicating high reliability for all derived scales (see Table 1). The individual items loading on each scale are shown in Appendix A.

Table 1: Learning Experience Scales Developed with Mean Responses

Scales	No. Items	Cronback's Alpha
Learning Experience		
1. Accounting basics	24	.965
2. How to learn	7	.909
3. Job satisfaction	6	.860
4. Accounting agencies	6	.843
5. Career opportunities	3	.838
6. Career prestige	3	.745

This table shows the six Learning Experience (LE) scales and the related Cronback's Alpha.

RESULTS AND DISCUSSION

This study was conducted to investigate the perceptions of business and non-business students regarding their learning experience in the two introductory accounting courses. The student responses to the individual items on the learning experience section of the questionnaire were used to develop six scales or constructs that may be used to describe the learning experience in the introductory accounting classes. The student perceptions were noted on a scale of '1' (lowest agreement or importance) to '5' (highest agreement or importance).

Overall Means

As shown in Table 2, the three scales that received the highest mean scores out of '1' to '5' in this study were *job satisfaction* (4.13)*, accounting basics* (3.95), and *career prestige* (3.72). These results are similar to the results of Francisco, Noland, and Kelly (2003). Their study of business majors identified 'long term salary prospects' and the 'prestige of the accounting profession' to be the most important factors for students. The perceived importance of *job satisfaction* and *career prestige* indicates that it may improve the recruiting of quality students if these aspects of a career in accounting are stressed in the introductory accounting classes. The current state of the economy may also be influencing students' opinions of professions/jobs that pay well.

The overall mean score for the factor *accounting basics was* 3.95 indicating a response very close to 'agreement' with statements that described their learning experience in the introductory accounting classes. This construct included items dealing with the following: the principles underlying the accounting information system, understanding accounting as an information development and communication function, and how accounting is used by investors and creditors. This factor could be viewed as the primary objective of the introductory accounting classes as defined by the AECC (1992). Therefore, a score close to 'agreement' may be considered a positive response.

Table 2: Overall Means for Learning Experience Scales in Descending Order

Scale No.	Scale	Overall Mean
3.	Job satisfaction	4.127
1.	Accounting basics	3.947
6.	Career prestige	3.715
2.	How to learn	3.448
4.	Accounting agencies	3.310
5.	Career opportunities	3.166

This table shows the overall mean scores for the six LE scales.

How to learn, accounting agencies, and *career opportunities* were given scores of 3.45, 3.31, and 3.17, respectively. These scores are slightly above 'neutral' and indicate only a modestly positive perception of the learning experience perceived by the students. This outcome should be a warning. This assessment does not indicate that educators are doing the best job possible in all areas of the introductory accounting curriculum. Improvements should be made in teaching students how to learn and to promote life-long learning. In addition, students should be made more aware of the career opportunities in the accounting profession.

Based on the developed scales, we compared the overall means for six learning experience constructs across the three school samples by the following dimensions: major, rank, gender, and grade point average (GPA). Where appropriate, the Scheffe pairwise comparison method was used to compare the means by dimension for the six learning experience scales. The Scheffe test was used because it provides protection from Type 1 errors and it requires a larger sample mean difference before it concludes that a difference is significant (Gravetter & Wallnau, 2004; Hair, Anderson, Tatham, & Black, 1998).

Scale Means by Major

As noted in Table 3, the six scale means were compared for three classifications of majors: accounting, finance, and all other majors. There were statistically significant differences on five of the six scales (83.3%). The only scale mean that did not exhibit a statistically significant difference across the majors was *career prestige.* It can be noted that the finance majors and all other majors do not appreciate the *career opportunities* in accounting as highly as the accounting majors. Both accounting majors and finance majors rated all of the six scales higher than other majors.

All major classifications gave a moderate to high rating to all six of the scales on learning experience. It might be expected that the accounting majors gave the highest rating to these learning experience factors ranging from 3.54 to 4.35 out of a possible '5.' However, the introductory accounting courses are service courses and it should be noted that the majors other than accounting and finance perceived their learning experience to be neutral/moderate to agreement with ratings on the six factors ranging from a low of 2.82 (*career opportunities)* to a high of 4.03 (*job satisfaction)*. Again, this should be a warning to educators.

Table 3: Learning Experience Scale Means by Major (Accounting, Finance, and Others)

No.	Scale	1 Accounting Mean	2 Finance Mean	3 Other Major Mean	Total Mean	F-Values	Significance
1.	Accounting basics	4.316	4.014	3.794	3.961	12.463	***
2.	How to learn	3.844	3.577	3.258	3.461	13.657	***
3.	Job satisfaction	4.348	4.182	4.025	4.132	5.905	***
4.	Accounting agencies	3.542	3.450	3.180	3.324	6.919	***
5.	Career opportunities	3.949	3.298	2.821	3.180	34.213	***
6.	Career prestige	3.821	3.841	3.627	3.721	2.781	ns

*This table shows the LE scale means for three major classifications and the related F-Values. ***, **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

Table 4 reports the paired comparisons for three classifications of majors: accounting, finance, and all other majors. For the pairwise comparison of responses on learning experience for accounting vs. others (excluding finance), see Table 4, Panel A. There were five statistically significant differences of the six learning experience scales (83.3%). For the pairwise comparison of responses on learning experience for finance vs. others (excluding accounting), see Table 4, Panel B. There were three statistically significant differences of the six learning experience scales (50.0%). For the pairwise comparison of responses for accounting vs. finance, see Table 4, Panel C. There were two statistically significant differences of the six learning experience scales on *accounting basics* and *career opportunities* (33.3%).

Table 4: Significant Learning Experience Scale Mean Differences between Major Paired Groups

Panel A: 1 = Accounting vs. 3 = Other Majors					
No.	**Scale**	**Mean Difference**	**Standard Error**	**Significance Value**	**Significance**
1.	Accounting basics	.5220	.1057	.000	***
2.	How to learn	.5866	.1165	.000	***
3.	Job satisfaction	.3231	.0963	.004	***
4.	Accounting agencies	.3622	.1083	.004	***
5.	Career opportunities	1.128	.1379	.000	***
Panel B: 2 = Finance vs. 3 = Other Majors					
2.	How to learn	.3190	.1134	.020	**
4.	Accounting agencies	.2709	.1064	.040	**
5.	Career opportunities	.4779	.1332	.002	***
Panel C: 1 = Accounting vs. 2 = Finance					
1.	Accounting basics	.3019	.1226	.050	**
5.	Career opportunities	.6503	.1610	.000	***

*This table shows the LE scale mean differences between major paired groups and the related significance values. Panel A shows accounting vs. other majors. Panel B shows finance vs. other majors. Panel C shows accounting vs. finance. ***. **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

The accounting majors and the finance majors have significantly different perceptions of their learning experience in the introductory accounting courses when compared with all other majors. The results indicate that the accounting majors and the finance majors have similar perceptions of their learning experience and view of the accounting profession. Given the similar characteristics of these two student populations, accounting academics should take the opportunity to ensure that the students who are interested in finance clearly understand the career opportunities in accounting.

Scale Means by Rank

As noted in Table 5, there were five statistically significant differences when the means were compared across the rank dimension (83.3%). The ranks included freshman, sophomore, junior, and senior. Overall, the six factors were rated from a low of 3.17 (*career opportunities*) to a high of 4.13 (*job satisfaction*) indicating a perception of neutral/moderate to agreement with the learning experience statements. The only scale that did not exhibit a statistically significant difference across the ranks was *career prestige*.

Table 5: Learning Experience Scale Means by Rank

No.	Scale	1 Freshman Mean	2 Sophomore Mean	3 Junior Mean	4 Senior Mean	Total Mean	F-Values	Significance
1.	Accounting basics	4.021	4.102	3.805	3.542	3.947	7.139	***
2.	How to learn	3.341	3.638	3.312	2.959	3.448	8.265	***
3.	Job satisfaction	4.128	4.210	4.077	3.876	4.127	2.749	**
4.	Accounting agencies	3.444	3.513	3.112	2.841	3.310	11.420	***
5.	Career opportunities	3.590	3.405	2.946	2.488	3.166	10.697	***
6.	Career prestige	3.462	3.779	3.682	3.569	3.715	1.285	ns

*This table shows the LE scale means for four rank classifications and the related F-Values. ***, **, and * indicate significance at the 1, 5, and 10 percent levels.*

The student perceptions of *career opportunities* significantly declined at each classification level from freshman to senior. This outcome is troubling. Many students select their major during the sophomore year. Accounting educators should ensure that students are made aware of and appreciate the job opportunities that are available in the accounting profession. The U. S. Bureau of Labor Statistics estimates 22 percent growth in accounting and auditing jobs in the decade between 2008 and 2018 (Anonymous, 2011). Given the current economic condition of the United States, this prediction of growth in accounting should encourage interest in the profession.

It may be of interest to note that the seniors rated all six scales lower than the overall mean. Generally, seniors are not enrolled in the introductory classes. If they are, it may be that they are repeating the courses because of prior failures. Therefore, their perceptions of the learning experience may not be similar to those students classified as sophomores or juniors.

For the pairwise comparison of responses on learning experience for freshmen vs. seniors, see Table 6, Panel A. There was only one (1) statistically significant difference of the six learning experience scales (16.7%) for *career opportunities*. For the pairwise comparison of responses on learning experience for sophomores vs. juniors, see Table 6, Panel B. There were four statistically significant differences of the six learning experience scales (66.7%). For the pairwise comparison of responses for sophomores vs. seniors, see Table 6, Panel C. There were again four statistically significant differences of the six learning experience scales (66.7%).

Table 6: Significant Learning Experience Scale Mean Differences between Rank Paired Groups

Panel A: 1 = Freshman vs. 4 = Senior					
No.	**Scale**	**Mean Difference**	**Standard Error**	**Significance Value**	**Significance**
5.	Career opportunities	1.102	.3452	.018	**
Panel B: 2 = Sophomore vs. 3 = Junior					
1.	Accounting basics	.2962	.0951	.023	**
2.	How to learn	.3255	.1055	.024	**
4.	Accounting agencies	.4006	.0950	.001	***
5.	Career opportunities	.4588	.1288	.006	***
Panel C: 2 = Sophomore vs. 4= Senior					
1.	Accounting basics	.5599	.1378	.001	***
2.	How to learn	.6785	.1495	.000	***
4.	Accounting agencies	.6714	.1357	.000	***
5.	Career opportunities	.9170	.1862	.000	***

*This table shows the LE scale mean differences between rank paired groups and the related significance values. Panel A shows freshman vs. senior. Panel B shows sophomore vs. junior. Panel C shows sophomore vs. senior. ***, **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

The statistically significant differences between sophomore vs. junior and sophomore vs. senior were for *accounting basics, how to learn, accounting agencies,* and *career opportunities.* The fact that the student perceptions of these learning experience factors decline significantly as the students advance through their

academic programs is troubling. These perceptions should be considered by accounting academics as changes are made to the introductory courses. The introductory courses must provide students with essential knowledge about the basics of accounting and also give students life-long tools for how to learn.

Scale Means by Gender

As shown in Table 7, there were no statistically significant differences in the mean scores of students when compared by gender. However, the females rated *job satisfaction* (4.22) and *career prestige* (3.81) higher than the males (although not statistically significant). This suggests an increased interest by female students in the accounting profession. At the same time, the female students gave a slightly lower rating to *career opportunities* (3.15) indicating a moderate appreciation for accounting job opportunities for women. Given the prediction for growth in accounting and auditing jobs, female students should be encouraged to consider an accounting degree.

Table 7: Learning Experience Scale Means by Gender

No.	Scale	1 Male	2 Female	p-Values	Significance
1.	Accounting basics	3.976	3.900	.403	ns
2.	How to learn	3.506	3.360	.145	ns
3.	Job satisfaction	4.075	4.223	.062	ns
4.	Accounting agencies	3.333	3.278	.543	ns
5.	Career opportunities	3.180	3.148	.795	ns
6.	Career prestige	3.661	3.813	.092	ns

This table shows the LE scale means by gender and the related p-values. ns indicates no statistically significant difference.

Scale Means by GPA

As shown in Table 8, the overall six learning experience scale means for four GPA levels were compared. The GPA classification levels included: (1) 3.6 to 4.0, (2) 3.0 to 3.5, (3) 2.5 to 2.9, and (4) below 2.5. There were two statistically significant differences in the mean scores of students classified by GPA. The significantly different ratings were for *accounting basics* and for *career opportunities* (33.3%). The overall scale means by GPA ranged from a low of 3.17 (*career opportunities)* to a high of 4.14 (*job satisfaction*). This may be considered a modestly positive outcome. Except for *accounting basics* and *career opportunities,* the learning experience in the introductory accounting classes was relatively constant across the GPA classifications and perceived to be more than moderate. Whether the students had a good GPA (3.6-4.0) or a poor GPA (below 2.5), the perceptions of four of the factors on learning experience were similar. It is of interest to note that the poor students gave scores to the following scales that were higher than the better students: *how to learn, career opportunities,* and *career prestige.*

Table 8: Learning Experience Scale Means by GPA Group

No.	Scale	1 3.6– 4.0	2 3.0 – 3.5	3 2.5 – 2.9	4 Below 2.5	Total Mean	F-Values	Significance
1.	Accounting basics	4.224	3.862	3.794	4.191	3.943	4.942	***
2.	How to learn	3.616	3.410	3.281	3.786	3.448	2.347	ns
3.	Job satisfaction	4.185	4.131	4.103	4.111	4.138	.187	ns
4.	Accounting agencies	3.539	3.250	3.169	3.352	3.308	3.136	ns
5.	Career opportunities	3.424	3.130	2.880	3.433	3.167	3.225	**
6.	Career prestige	3.611	3.778	3.657	3.800	3.713	.962	ns

*This table shows the LE scale means for four GPA groups and the related F-values. ***, **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

For the pairwise comparison of responses for GPAs of 3.6-4.0 vs. 3.0-3.5, see Table 9, Panel A. There was one significantly significant difference (16.7%). For the pairwise comparison of responses for 3.6-4.0 vs. 2.5-2.9, see Table 9, Panel B. There were two statistically significant differences (33.3%). These statistically significant differences on *accounting basics* and *career opportunities* appeared between the good students (3.6-4.0) and the average students (3.0-3.5 and 2.5-2.9).

Table 9: Significant Learning Experience Scale Mean Differences between GPA Paired Groups

Panel A: 1 = 3.6 to 4.0, 2 = 3.0 to 3.5					
No.	**Scale**	**Mean Difference**	**Standard Error**	**Significance Value**	**Significance**
1.	Accounting basics	.3626	.1068	.010	***
Panel B: 1 = 3.6 to 4.0, 3 = 2.5 to 2.9					
1.	Accounting basics	.4303	.1338	.017	**
5.	Career opportunities	.5440	.1834	.034	**

*This table shows the LE scale mean differences between GPA paired groups and the related significance values. Panel A shows '3.6 to 4.0' vs. '3.0 to 3.5'. Panel B shows '3.6 to 4.0' vs. '2.5 to 2.9'. ***, **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

The rating on *accounting basics* by the good students (3.6-4.0) was significantly higher than the rating given by average students (3.0-3.5 and 2.5-2.9). Although this result may be expected, accounting teachers must improve efforts to provide all students with the essential knowledge of accounting. This is the primary goal of the introductory courses. There is a similar result with *career opportunities.* The good students (3.6-4.0) rated this factor significantly higher than the average students (3.0-3.5). Average students may be intimidated by the course content of introductory accounting. As a result, they do not seriously consider the *career opportunities* that are presented in accounting.

CONCLUDING COMMENTS

This paper reports the results of a study made to examine students' perceptions of their learning experience in the introductory accounting courses at three colleges and universities in the United States. Questionnaire responses were collected from 375 students at the end of the second introductory accounting course. In our review of the students' perceptions of their learning experience in the introductory accounting classes, the highest mean scores were given to *job satisfaction, accounting basics,* and *career prestige.* The students understand and value the financial aspects of working in accounting. They appear to value the role that accounting plays in our society. In addition, the students appear to value the *accounting basics* that are taught in the introductory accounting classes. This agreement rating for *accounting basics* is encouraging. It is a primary purpose of the introductory accounting classes to teach students the principles of accounting and have them understand that accounting provides decision making information used by investors, creditors, and other users. The student ratings of factors such as *how to learn, accounting agencies,* and *career opportunities* were more than 'neutral' but less than 'agreement' with the questionnaire statements. The responses suggest that there is room for improvement. We as educators can do better in designing the introductory accounting curriculum. Again, it is time to review the topic coverage, pedagogy, and ways to promote the career opportunities in accounting.

There are suggestions for future research focused on introductory accounting. A survey of faculty members and business professionals could identify topics and level of coverage for the principles courses. A survey of business professionals could identify the knowledge, skills, and abilities that are necessary for success in the accounting profession.

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APPENDICES

Appendix A: Scales for: Introductory Accounting Learning Experience

Accounting basics (24 items, .965 alpha)		
18	taught me the financial statements and their accounts	
12	taught me the elements of financial statements	
11	taught me the fundamental accounting concepts	
20	taught me normal balances	
19	taught me account classifications	
45	taught me the uses of financial statements	
9	helped me to understand the basic features of accounting	
23	taught me how a transaction affects financial statements	
40	showed me that a strong understanding of accounting may increase my chances of success in business	
7	taught me that accounting supports economic decision making	
33	demonstrated to me why accounting information is important	
13	helped me to appreciate the role of accounting	
21	taught me the steps in the closing process	
43	taught me to use debits and credits to record transactions	
10	helped me to understand the principles underlying the accounting information systems	
17	taught me the accounting cycle	
8	gave me a broad view of accounting's role in providing society's need for information	
34	demonstrated to me how accounting information can be used	
41	taught me how accounting meets the information needs of investors and creditors	
6	taught me that accounting is an information development and communication Function	
22	promoted a desire to learn the accounting concepts	
14	enhanced my analytical skills	
26	taught me the role of the managerial accountant	
42	taught me to memorize accounting rules	
How to learn (7 items, .909 alpha)		
	3	educated me in identifying problems
	2	educated me in procedures to research an issue
	1	taught me how to learn
	4	taught me how to arrive at an informed conclusion
	5	helped me to develop an attitude of lifelong learning
	24	helped me to think and develop reasoning skills
	15	enhanced my ability to confront unstructured problems
Job satisfaction (6 items, .860 alpha)		
	52	long-term job opportunity
	53	job security
	50	availability of employment
	57	job satisfaction
	59	starting salary
51	attractive lifestyle	
Accounting agencies (6 items, .843 alpha)		
28	taught me the role of agencies such as the FASB	
27	taught me the role of the auditor	
29	are focused on the financial statement preparer	
30	are focused on the financial statement user	
44	increased my ability to communicate	
31	provide coverage of ethical issues in accounting	
Career opportunities (3 items, .838 alpha)		
38	showed me that the field of accounting is exciting	
36	increased my interest in the field of accounting	
37	helped me to understand the career opportunities in accounting	
Career prestige (3 items, .745 alpha)		
55	challenging work environment	
56	prestige	
54	social status	

BIOGRAPHY

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