



## NON-TRADITIONAL (ADULT) BUSINESS STUDENTS AND THEIR PERCEPTIONS OF ACCOUNTING IN AN INTRODUCTORY ACCOUNTING COURSE

**Austin M. Zekeri, MBA, DBA**

Professor of Accounting

Polk State College

Lakeland, Florida

Mail: [azekeri@polk.edu](mailto:azekeri@polk.edu)

[azekeri@yahoo.com](mailto:azekeri@yahoo.com)

### ABSTRACT:

*This study examined non-traditional undergraduate student's perception of accounting in an introductory accounting course at five campuses of a Christian university in the southeast region of the U. S. The consensuses of the student's perceptions were positive over the perceptual items measured. However, three of the items FORWARD(I am looking forward this course), DIFFICULT (This course will be difficult), and INSTRUCTOR (The instructor will affect my opinion of the usefulness of this course) indicated a change between the groups. In the pre-survey response, non-traditional students perceived FORWARD and INSTRUCTOR higher than traditional students while both groups have an almost identical mean response for DIFFICULT. However, at end of the semester (post-survey) traditional students now perceived both FORWARD and INSTRUCTOR higher while non-traditional students now perceived the course to be more difficult.*

*The findings in this study support the ideas and premise that non-traditional students are quite different from traditional students, not just because of the obvious age differences but also because of the differences in job, related experiences, and their needs as relate to educational institutions.*

### INTRODUCTION:

There have been numerous studies (AECC 1990; AECC 1992; Tanner, Totaro, & Wilson 1999) over the years that have examined students' attitudes, perceptions, and assessments of accounting as a major field of study or as a profession. However, none of these studies has actually examined undergraduate non-traditional (adult) student's perceptions of accounting in a Christian environment. Christian universities differ from other public/private universities on the ground of student faith, the characteristics, and the institutional philosophy of the setting. Therefore, the need to examine whether or not there exist differences in perceptions, attitudes, and assessments of accounting, as a profession, between non-traditional (adult) undergraduate students and traditional students at a small liberal arts Christian university may yield some interesting results.

Conventional thinking suggests, adult students are more motivated than traditional students when it comes to career decision making and choosing a major field of study because the majority of the adult students have been in the workforce and have experienced the importance of a college degree(s) for career advancement. However, this assumption, or frame of thought, has not been tested in a Christian environment and needs to be examined extensively.

Future employment potential is also a very important factor when choosing a major field of learning. An initial or beginning course, along with the instructor's input, can play a significant role in a student's willingness to consider a career in accounting as well (Barsky & Catanach,2000). When both course and instructor act in harmony by way of creating a conducive, creative, and supportive learning environment, the probability of a student selecting accounting as a career choice is greatly increased. This premise needs to be examined more carefully as relates to its importance in an unconventional environment such as a Christian setting.

Adult students are essentially taking classes because more than likely they have workforce experience and value a college degree to pursue certain professions and/or attain a promotion in their job. What is also assumed is that these students may have become aware of the need for accountants in the workplace by way of working with accountants. As experienced workers, they know about layoffs or about career demand changes. All of these factors may make the perceptions of experienced workers different from those of entry level workers. These differences need to be illustrated also.

### **Scope of Study:**

The scope of this study was to examine and assess what non-traditional students' (i.e. adults') perceptions of accounting as a major field of study are and how they see the potential of a career in accounting. According to Barsky and Catanach (1999), it is often assumed that non-traditional students are more motivated because of maturity, life experiences, and the decision to study accounting based on their work experiences. Besides, this Christian university's doctrinal statement of faith and philosophy with respect to Holy Scriptures may help to support these assumptions of motivation and maturity. This study attempted to determine if there are any differences in the attitudes, perceptions, and assessments of traditional between non-traditional students regarding accounting as a field of study and a potential career in such a learning environment in a Christian university setting.

### **Problem Background:**

A study by Geiger and Ogilby (2000) provided some of the basic information regarding traditional and non-traditional students, and their standard questionnaire was used in the present study. The assumption has been made that non-traditional students have different perceptions and attitudes about studying accounting. However, there is not sufficient data from any previous studies to support this hypothesis in accounting. Because the data is limited on this particular subject, several sources of generalized information on accounting and students' perceptions of accounting were examined. In addition, as the setting is a Christian university in the southeastern region of the U.S. this particular academic environment may yield unique results because of the philosophical beliefs of the Holy Scripture of faith stressed by the institution. The traditional student is considered one who comes to the college straight from high school and is still dependent on or living with their parents. The non-traditional student is typically considered an adult over the age of 23, who has workplace experience.

The scope of this study was focused on examining the perceptions and attitudes towards accounting of non-traditional (adult) undergraduate business students as compared to traditional students, at five campuses of a Christian university based in the southeastern region of the U.S. Therefore, the results will be unique to settings of a religious nature.

It is becoming more and more common to see older students or non-traditional students ages 24 and above entering college campuses (Jackson, 2004). According to Geiger and Ogilby(2000), the Accounting Education Change Commission (AECC) and several other groups such as the American Institute of Certified Public Accountant (AICPA) within the accounting profession, have identified the first course in accounting as a critical educational component for not only accounting, but for all business majors (AECC, 1992). The summaries of accounting education research presented by Williams, et al (1988) and Rebele, et al (1991, 1998) reveal, however, that no empirical study has performed a direct assessment of accounting students' perceptions regarding an individual accounting course. Nor has any study performed a direct assessment of the relationship between course perceptions and the ultimate selection of a major as a career.

Based on conventional thinking it can be assumed that non-traditional student' perceptions of accounting as a field of study will differ from traditional students. Although this is possible, there has been no definitive data to date to test this idea. Non-traditional students' motivations may differ from traditional students.

Non-traditional students have more life experiences, which may be a factor in their decision to consider accounting as a major field of study.

### **Limitations and Delimitations:**

The major limitation associated with this study was the lack of existing literature and information available for comparison with the findings of this study. All efforts were made to examine a substantial portion of the articles and papers that have investigated similar aspects of accounting students perceptions and none were found.

In addition, the study was based only on the five campus locations associated with the selected Christian university and, as such, the results are only applicable to this particular population. Inferences to other student populations cannot, therefore, be made.

### **Importance of the Study:**

Accounting as a major field of study has steadily been on the decline (Chen, Jones, & McIntyre, 2003). This has been the trend in many colleges and universities throughout the United States. Barsky and Catanach (2003) wonder how students can be convinced that accounting is important to their long term success in most business disciplines. Some of the questions that need to be addressed according to Barsky & Catanach (2003, p. 3) are:

1. If accounting programs are more rigorous than those of other disciplines are, how can today's university students be encouraged to pursue their degrees, given traditional stereotypes?
2. Can accounting programs accommodate students who are intent on pursuing a double major?
3. Does a student really need an accounting major or will several carefully selected courses suffice?
4. Why should a student pursue the CPA designation when it may require a costly graduate degree?

Questions such as these may have different responses when it comes to traditional and non-traditional students.

Most of the studies (Chen et al 2003; Barsky & Catanach 2003) regarding accounting as a major field of study, or profession, have focused on the reasons for declining interests in the field and very little, if any, studies have looked into the differences between traditional students' and non-traditional students' perceptions of accounting. However, choosing a major area of study is a very important event in both traditional and non-traditional students' lives. Furthermore, with the changes in the labor market, much consideration is placed on selecting a career or making a career change, and how and why students do. It was hoped that conducting this study would possibly provide some insight into the choices made by these two student populations and how, if anything, their perceptions about accounting differ or have changed and the ultimate reasons why they go into the accounting field.

With so many changes taking place regarding accounting as a career (Nemrow & Earl, 2004), this present study will hopefully provide important results that might assist colleges and universities in their quest to provide a quality education for both traditional and non-traditional students on accounting. Too often non-traditional students are not viewed as the consumers that they are. They are in a position to elect to attend school, or not, and need to be recognized as more in control of these selection decisions. They are educated consumers who know the value of education in the workplace and their first impressions of an introductory

accounting class may help them differentiate between what they consider to be a quality education or not.

According to Chen, Jones and McIntyre (2003) studies, using some of the items identified by Geiger and Ogilby (2000), some of the important factors that affect students' interest levels, perceptions, and attitudes of the introductory accounting course are that it does not have a significant impact on their career, unlike the findings in the Geiger and Ogilby (2000) study. The Chen, et al's (2003) study also revealed that sophomores felt the course was more useful than did juniors or seniors. The results of the present study will help to promote an awareness regarding any differences and changes in attitudes and perceptions about accounting as a major field of study or potential career choice between traditional and non-traditional business students because of their introductory experience. This study will also, hopefully, promote awareness about accounting as a viable career choice. Finally, the study will add to the information that is available from other studies regarding the impact of students' perceptions of accounting in a Christian university setting.

### **Research Design:**

This study used a quantitative data analysis design employing a cross-sectional survey by Geiger and Ogilby (2000). The survey of accounting classes on four campuses of a Christian university was used as the site. The data were collected twice for each class (traditional vs. non-traditional students), namely at the beginning and at the end of the cohort course. This research design was chosen because it was thought to be the best way to get the information from numerous students at one time.

### ***Selection of Participants:***

The population surveyed was composed of traditional and non-traditional students in separate classes at the different campus location across the state. The students for this study differed in gender and age. Because the four campus locations were demographically different, the students were racially and culturally different as well. This provided a broad mix of students from both the traditional and non-traditional pool. The population was randomly selected; however, because they were already assigned to the classes, each class therefore consisted of both accounting and non-accounting majors. In addition, all the classes had different instructors.

### ***Instrumentation:***

The survey instrument developed was by Geiger and Ogilby (2000). Minor modifications were made based on the suggestions of the pilot study. The method of delivery required the students to complete an in class anonymous survey that could be mailed either to the participant, by personal interview, or a combination of both. The instrument guidelines had already been developed. The survey was administered twice, the first day of class and on the last day of class prior to the final examination. The students were asked to complete an in-class, anonymous survey and to provide an assessment of the questions during and prior to the class. These questions were listed in random order on the survey, wherein respondents rated each question on a 5-point Likert type scale (1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=agree strongly) relative to the variables tested in the study. The outcomes (dependent) variables were: (1) the initial perceptions of accounting by non-traditional and traditional students', (2) the perceptions of accounting by non-traditional and traditional students' at the end of the accounting course, and (3) the change in perceptions over the semester by non-traditional students.

The items presented to students are delineated below:

1. This course will help me to do well in my future business courses specified as (COURSES).
2. This course will help me to do well in my career specified as (CAREER).

3. Doing well in this course will be personally rewarding specified as (REWARDING).
4. I expect to spend more time on this course than any of my other courses specified as (TIME).
5. I am looking forward to this course specified as (FORWARD).
6. This course will be difficult specified as (DIFFICULTY).
7. This course will be boring specified as (BORING).
8. I am highly motivated to do well in this course specified as (MOTIVATED).
9. I expect to learn a lot in this class specified as (LEARN).
10. The instructor will affect my opinion of the usefulness of this course specified as (INSTRUCTOR).
11. What is your expected grade in this course specified as (GRADE).

**RESULTS:**

In this section, the researcher will discuss the statistical methods used to test the hypotheses, and to present the results of this data analysis. The analyses directly testing each hypothesis are outline here; also, the demographic frequency statistics is presented in Table 1.

An overview of the questions and responses are noted below. First the demographic frequencies for traditional students and non-traditional will be analyzed.

*Demographic:*

As seen in Table 1, there were n=60 males (57%) and n=45 females (43%) in the introductory accounting class for traditional students. The total non-traditional students surveyed in this study were a total of n=260 students with n=92 males (35%) and n=168 females (65%). The largest numbers of respondents for traditional students were between 18–20 years of age n=75 (71%). For non-traditional students in all four campuses were over 40 years of age n=108 (42%).

Table 1, also shows that the respondents were primarily business majors (84 respondents or 80%) followed by accounting majors (12 respondent or 11%) and non business majors (9 respondents or 9%) for traditional students. However, for non-traditional students all the respondents were business majors (260 respondents or 100%).

In terms of race, 104 out of the 105 respondents for traditional students were white. For non-traditional students, there were n=184 white students (71%) and n=76 black students (29%) in all four campuses of non-traditional students.

**Table 1: Sample Demographic**

	Traditional	Non-Traditional
<b>GENDER</b>		
Male	60	92
Famel	45	168
<b>RACE</b>		
Black	1	6
White	104	184
<b>AGE GROUP</b>		
18-20	75	0
21-30	30	60
31-40	0	92
Over 40	0	108
<b>MAJOR</b>		
Accounting	12	0
Business	84	260
Non-usiness	9	0

**Data Analysis:**

Restatement of the hypotheses and the related statistical analysis of each:

*Null Hypothesis One H1o*

There will be no statistically significant differences ( $\alpha < 0.05$ ) in the initial perceptions of accounting between traditional students and non-traditional students in an introductory accounting course.

*Alternate Hypothesis One H1a*

There are statistically significant differences ( $\alpha < 0.05$ ) in the initial perceptions of accounting between traditional students and non-traditional students in an introductory accounting course.

To examine the initial perceptions of accounting between traditional and non-traditional students, all the responses from the perceptual items in the pre survey questionnaire were tabulated, analyzed, and presented separately between traditional students and non-traditional students. The mean scores and a simple independent t-test between group analyses were used to determine the significance of this hypothesis.

Four perceptual items showed significant differences at  $p \leq .05$  these items were COURSES, CAREER, BORING and LEARN. Consequently, the statistical analysis suggests there are statistically significant differences in the initial perception of accounting between traditional and non-traditional students and therefore the alternate hypothesis was accepted.

**Table 2: Pretest Attitude Question Mean Comparison**

	Traditional		Non-Traditional		t-test statistic	2-tailed p-value
	N	Mean	N	Mean		
COURSES	108	4.42	252	4.08	4.40	0.00***
CAREER	108	4.31	252	3.87	4.83	0.00***
REWARDING	108	4.36	252	4.46	-1.20	0.23
TIME	108	3.72	252	3.86	-1.43	0.15
FORWARD	108	3.44	252	3.48	-0.32	0.75
DIFFICULT	108	3.97	252	3.98	-0.14	0.89
BORING	108	2.56	252	2.35	2.19	0.03**
MOTIVATED	108	4.06	252	4.16	-1.44	0.15
LEARN	108	4.33	252	4.06	3.30	0.00***
INSTRUCTOR	108	3.94	252	4.05	-1.01	0.32
GRADE	108	4.47	252	4.51	-0.53	0.59

\*\*\* Significant at the 1% level

\*\* Significant at the 5% level

\* Significant at the 10% level

*Null Hypothesis H2o*

There will be no statistically significant differences ( $\alpha < 0.05$ ) in the end of course perceptions of accounting between traditional students and non-traditional students in an introductory accounting course.



*Alternate Hypothesis H2a*

There are statistically significant differences ( $\alpha < 0.05$ ) in the end of course perceptions of accounting between traditional students and non-traditional students in an introductory accounting course.

To examine the end perceptions of accounting between traditional and non-traditional student, all the responses from the perceptual items in the post survey questionnaire were tabulated, analyzed, and presented separately between traditional and non-traditional students. The mean score and a simple independent t-test between group analyses were used to determine the significance of this hypothesis.

Eight perceptual items are significant at  $p \leq .05$  these items are COURSES, CAREER, TIME, DIFFICULT, BORING, LEARN, INSTRUCTOR, and GRADE. Consequently, the statistical analysis suggests there are statistically significant differences in the end of the course perceptions of traditional and non-traditional students and therefore the alternate hypothesis was accepted.

**Table 3: Post-Test Mean Comparison**

	Traditional		Non-Traditional		t-test statistic	2-tailed p-value
	N	Mean	N	Mean		
COURSES	105	4.43	252	4.15	3.59	0.00***
CAREER	105	4.26	252	3.93	3.72	0.00***
REWARDING	105	4.43	252	4.38	0.58	0.56
TIME	105	3.43	252	3.63	-2.16	0.03**
FORWARD	105	3.83	252	3.77	0.58	0.57
DIFFICULT	105	3.69	252	3.94	2.37	0.02**
BORING	105	2.63	252	1.94	6.85	0.00***
MOTIVATED	105	3.86	252	4.00	-1.60	0.11
LEARN	105	4.31	252	3.94	3.53	0.00***
INSTRUCTOR	105	4.23	252	3.92	3.24	0.01**
GRADE	105	3.57	252	4.07	5.71	0.00***

\*\*\* Significant at the 1% level

\*\* Significant at the 5% level

\* Significant at the 10% level

*Null Hypothesis H3o*

There will be no statistically significant differences in the ( $\alpha < 0.05$ ) overall change of perceptions of accounting of non-traditional students between the beginning and end of the introductory accounting course over the cohort period.

*Alternate Hypothesis H3a*

There are statistically significant differences in the ( $\alpha < 0.05$ ) overall change of perceptions of accounting of non-traditional students between the beginning and end of the introductory accounting course over the cohort period.

To examine this hypothesis a within person t-test was conducted for each of the perceptual questions for the beginning of the semester or cohort versus the end of the semester or cohort responses for non-traditional students only. The results suggest whether students did change their perceptions over the cohort or semester.

The differences in all the perceptual questions assessed this hypothesis. The results from the t- test shows that the non-traditional students examined did change their perceptions of accounting during the duration of the course.

Five perceptual items are significant at  $p \leq .05$  these items are TIME, FORWARD, BORING, MOTIVATED, and GRADE. Consequently, the statistical analysis suggests there are statistically significant differences in the overall change of perceptions of accounting of non-traditional students between the beginning and end of the introductory accounting course over the cohort period and therefore the alternate hypothesis is accepted.

**Table 4: Overall Change Mean Comparison Non-Traditional**

	Non-Traditional (Pre)		Non-Traditional (Post)		t-test statistic	2-tailed p-value
	N	Mean	N	Mean		
COURSES	252	4.08	252	4.15	-1.12	0.26
CAREER	252	3.87	252	3.93	-0.85	0.4
REWARDING	252	4.46	252	4.38	1.36	0.18
TIME	252	3.86	252	3.63	2.92	.004**
FORWARD	252	3.48	252	3.77	-3.55	.000***
DIFFICULT	252	3.98	252	3.94	0.62	0.54
BORING	252	2.35	252	1.94	5.70	.000***
MOTIVATED	252	4.16	252	4.00	2.67	.008**
LEARN	252	4.06	252	3.94	1.59	0.114
INSTRUCTOR	252	4.05	252	3.92	1.54	0.124
GRADE	252	4.51	252	4.07	7.42	.000***

\*\*\* Significant at the 1% level

\*\* Significant at the 5% level

\* Significant at the 10% level

## FINDINGS:

### *Hypothesis One*

When hypothesis one was analyzed the data suggested there are significant differences in the initial perceptions of accounting between traditional and non-traditional students. The alternate hypothesis stating that there are statistically significant differences in the initial perceptions of accounting between traditional and non-traditional students in an introductory accounting course was accepted.

Traditional students initially felt the introductory course would help them do well in their future courses and career. In addition, non-traditional students' were looking forward to the course and they hoped the instructor would affect their opinion about the course more than traditional students did.

The findings from hypothesis one seem to support the premise illustrated by Barsky and Catanach (2000) that an initial or beginning course, along with the instructor's input, can play a significant role in a student's willingness to consider a career in accounting. From that viewpoint, it can be understood why non-traditional students may have initially felt the Course would influence their future intentions and why they were looking forward to the course, along with the fact they believed the instructor would affect their opinions of accounting.



### *Hypothesis Two*

When hypothesis two was analyzed, the data suggested that at the end there are differences in course perceptions between traditional and non-traditional students. The alternate hypothesis stating there are statistically significant differences in the end perceptions of accounting between traditional and non-traditional students in an introductory accounting course was accepted.

The Levene t-test conducted comparing the two groups found COURSES, CAREER, DIFFICULT, TIME, LEARN, BORING, GRADE, and INSTRUCTOR to be significant at  $p \leq .05$ .

In summary, at the end of the course, traditional students perceived the course to be personally career rewarding to them, and, that the course was very boring. In addition, traditional students felt the instructor affected their opinion of the course more than did non-traditional students. However, non-traditional students spent more time on the course than other courses, they also thought that the course was very difficult despite the fact that they were more motivated and expected a better grade than traditional students expect.

### *Hypothesis Three*

Testing of hypothesis three suggested an overall change between the initial and end of the course perception by non-traditional students. The alternate hypothesis stating that there are statistically significant differences in the overall changes of perceptions of accounting by non-traditional students between the beginning and end of the introductory accounting course over the cohort was accepted.

At the beginning of the course, non-traditional students were looking forward to the course and at the end of the course they became significantly more forward looking about the course. They also felt the course would be more rewarding at the start, and that they would have to spend more time on the course than other courses. The course was more difficult at the start and seen as more boring at the start. They also felt that they would learn a lot from the course and the instructor would affect their opinions of the course. They also, expected a better grade at start.

Consequently, the statistical analysis suggests that there are statistically significant differences in the overall change of perceptions of accounting of non-traditional students between the beginning and end of the introductory accounting course over the cohort period and therefore the alternate hypothesis was accepted.

### **Implications:**

The results for hypothesis one suggested that the two groups had different initial perception as relates to the accounting course, specifically, traditional students expected the course to help them in their future business courses. Non-traditional students however were more forward looking about the course and more optimistic about the influence of the instructor. Accounting instructors should consider these differences in student's population in preparing and delivery their courses.

The test of hypothesis two suggested that the traditional students at the end the course saw the course as more rewarding and boring than the non-traditional students. These results may be hard to interpret and use in teacher classroom preparation. The traditional students also felt that the instructor affected their opinion more about the course than the non-traditional students, perhaps, this suggest that the traditional students is more influenced by the personal attention of the instructor. The non-traditional students spent more time on the class and it was more difficult than the traditional students were. This may have been a frustration of the non-traditional students not being accustomed to studying for a course such as this one.

Regarding change in the non-traditional students, hypothesis three, they became significant more forward looking about the course at the end of the course because they saw the course as less rewarding as compared to the start and that they would have to spend more time at the start than at the end. At least the findings suggest that the students may have become more familiar with the materials. These changes in perceptions may have been seen as the students seeing the course as less difficult and boring at the start. They also may have become more realistic about their grade, but it is interesting that they were expecting to learn more. Perhaps these latter findings again, may have been a function of simple exposure to the subject in the classroom.

## **CONCLUSION:**

In conclusion, the consensuses of the student's perceptions were positive over the perceptual items measured. However, three of the items FORWARD (I am looking forward this course), DIFFICULT (This course will be difficult), and INSTRUCTOR (The instructor will affect my opinion of the usefulness of this course) indicated a change between the groups. In the pre-survey response, non-traditional students perceived FORWARD and INSTRUCTOR higher than traditional students while both groups have an almost identical mean response for DIFFICULT. However, at end of the semester (post-survey) traditional students now perceived both FORWARD and INSTRUCTOR higher while non-traditional students now perceived the course to be more difficult.

The findings in this study support the ideas and premise that non-traditional students are quite different from traditional students, not just because of the obvious age differences but also because of the differences in job, related experiences, and their needs as relate to educational institutions.

Further research is necessary at a non-religious public college and university to see if there are differences from this study for religious and non-religious universities. This study was an attempt to draw attention to the needs of non-traditional students at business schools. While this study included both traditional and non-traditional students in an introductory accounting course at South eastern university, the use of other universities should be conducted. The present study should be seen as a beginning look at how to teach accounting concepts to non-traditional students and how their needs may differ from traditional students needs. Further research as relates to both groups and teaching accounting to them should clearly follow this work, as this is an important topic for the future of accounting as a profession.

## **REFERENCES:**

- Accounting Education Change Commission (AECC).(1990). Objectives of education for accountants. *Issues in Accounting Education* (Fall). 193-197
- Accounting Education Change Commission (AECC). (1992) The first course in accounting. *Issues in Accounting Education* (Fall) 102-132
- American Council on Education. (1999). Most undergraduate students work while enrolled in classes. *Facts in Brief: Vol. 48, No. 7.*
- Barsky, N. and Catanach, A.H. (1999). Some thoughts on the demise of the accounting major and suggested strategies for survival. Villanova University, PA. [www.abe.villanova.edu/proc2000/n003.pdf](http://www.abe.villanova.edu/proc2000/n003.pdf)
- Boyd, D. T. (2000). Changes in accounting education: improving principles content for better understanding. *Journal of Education for Business* 76(1).

- Chen, C. C. , Jones, K. T., & McIntyre, D. D. (2004). Students' perception of introductory accounting. <http://www.nyssepa.org/cpajournal/2004/304/essentials/p64.htm>
- Daigle, R., D.C. Hayes and K.E. Hughes II (2004). Assessing student learning outcomes in the introductory accounting information systems course. Using the AICPA's Core Competency Framework. 2004. Louisiana State University.
- Diller-Haas, A. (2004). Time to change introductory accounting, *CPA Journal*. January 2004
- Geiger, M. A. and S. M. Ogilby (2000). The first course in accounting: Student's perceptions and their effect on the decision to major in accounting. *Journal of Accounting Education* 18: 63-78.
- Jackson, G. E. (2004) New teaching methods for an untraditional audience?\_ University of Maryland University College Asia. Retrieved November 12 from:  
<http://www.ad.umuc.edu/about/news/studentwriting/0304t3newteach.html>
- Kent, E. P. (2000). In search of excellence: Informal observations of adult accounting students' perceptions of quality and assessment. *Adult Higher Education Alliance*. Retrieved June 25, 2004 from:  
[http://www.ahea.org/In\\_search\\_of\\_excellence.htm](http://www.ahea.org/In_search_of_excellence.htm).
- Marcheggiani, J., Davis, K., Sander, J.(1999). The effect of teaching methods on examination performance and attitudes in an introductory financial accounting course. *Journal of Education for Business*. 75: 203-210.
- Nelson, I. T. (1996). A tetrahedral view of accounting education: How can we improve the quality of our graduates?. *Journal of Accounting Education* (Spring 1996) 227-236
- Nemrow, N. & Earl , C . (2003). A new model for introductory accounting. Brigham Young University, School of Accountancy and Information System. Retrieved September 2004 from:  
[www.sba.uconn.edu/users/adunbar/AAA-CPE](http://www.sba.uconn.edu/users/adunbar/AAA-CPE)
- Rebele, J. E., B.A. Apostolou, F.A. Buckless, J.M. Hassell, L.R. Paquette, and D.E. Stout. (1998). Accounting education literature review (1991-1997), Part II: Students, Educational Technology, Assessment and Faculty Issues. *Journal of Accounting Education* 16(2), 179-245.
- Tanner, J. R., Totaro, M. W., and Wilson T. E. (1999). Accounting educators' perceptions of accounting students' preparation and skills: A 10-Year Update. *Journal of Education for Business* September/October 1999
- The American Heritage dictionary of the English language, (2000). Fourth edition. Houghton Mifflin Company.
- Stice, J. D. (1997). The effect of performance on the decision to major in accounting. *Journal of Education for Business* 73(1).
- U.S. Dept of Labor (1999). 1998 – 99 Occupational outlook handbook. Washington, D. C *Bureau of Labor Statistics*. 53 – 60