Class Size And Structure Of Accounting Principles Courses

Gary Saunders, (E-mail: saunderg@marshall.edu), Marshall University

Abstract

Accounting education is undergoing an intensive self-study that has resulted in significant changes over the last decade. As university accounting programs strive to accomplish the objectives set forth by the AECC, the importance of astute resource allocation becomes apparent. The most obvious method of saving resources in this area is to increase class sizes. However, a very relevant question as accounting departments strive to meet the AECC's objectives for teaching accounting principles and simultaneously attempt to save resources is: are large class sizes and AECC objectives consistent? Research results are mixed and a concise answer to this question is not available at this time. Some studies have found that students in larger class sizes perform below the level of students in smaller class sizes and other researchers have found no significant difference between the performance of students in large and small classes. In an effort to develop a normative model, a questionnaire containing 20 statements relating to the way accounting principles are taught and three statements relating to how they should be taught was sent to 325 chairpersons of accounting departments in the U.S. Questionnaires were sent via E-mail and 106 were completed and returned resulting in a response rate of 32.6%. When asked what class size was optimal for student learning 97% percent of the accounting chairpersons responding believe that accounting principles classes should have no more than 50 students registered. This suggests that accounting chairpersons do not believe that large class sizes are consistent with the objectives of the AECC.

Introduction

Accounting education is undergoing an intensive self-study that has resulted in significant changes over the last decade. A major impetus for these changes was a report issued in 1989 by the (then) Big Eight public accounting firms [Perspectives on Education: Capabilities for Success in the Accounting Profession, 1989] which called for substantial innovations in accounting pedagogy and programs. That report was a factor in the establishment of the Accounting Education Change Commission (AECC). The AECC has issued a number of pronouncements (Position Statements) that have addressed the appropriate objectives of education for accountants, and the structure of a first course in accounting (accounting principles). These pronouncements stress that the student should be an active participant in the learning process, and not a passive recipient of information. Students should be taught to identify and solve unstructured problems that require use of multiple information sources and learning by doing should be emphasized. Also,

Readers with comments or questions are encouraged to contact the author via e-mail.

the pronouncements stress that working in groups should be encouraged and that the creative use of technology is essential.

As university accounting programs strive to accomplish the objectives set forth by the AECC, the importance of astute resource allocation becomes apparent. Because accounting principles courses are required of all business students they may make up one third to one half of all accounting courses taught. The number of sections taught and the fact that accounting principles courses are "service" courses for Colleges of Business (COB) makes them good candidates for resource conservation efforts. The most obvious method of saving resources in this area is to increase class sizes. Increasing the average class size for accounting principles may reduce the number of sections taught by an accounting department by 20%, 30%, or more. In a department with 12 faculty members, perhaps two or three positions could be eliminated, or the average teaching load reduced, by instituting larger class sizes for accounting principles.

Are Large Class Sizes and AECC Objectives Consistent?

A very relevant question as accounting departments strive to meet the AECC's objectives for teaching accounting principles and simultaneously attempt to save resources is: are large class sizes and AECC objectives consistent? Can an accounting department make the student an active participant in the learning process in a class of 100, or more, students? Can students in a class of 100, or more, be taught to identify and solve unstructured problems that require use of multiple information sources? Can instructors emphasize learning by doing and working in groups with classes of 100 or more?

Prior Research

Hancock [1996] compared test scores of students in six small (average 39 students) statistics classes with those in three large classes (average 118 students) and found no significant difference. Similarly, Hill [1998] found no significant difference in the performance of students in two small accounting principles classes (maximum of 42 students) and that of students in two large classes (maximum of 120 students). When the data were controlled for attendance and university GPA, students in the large classes actually outperformed those in the small classes. Other studies have produced mixed results. Glass & Smith [1979] found that large class size had a negative effect on student performance and other researchers [e.g., Williams, Cook, Quinn & Jensen, 1985] found a negligible effect. Nachman and Opochinsky [1958] found that large class size had no effect on overall performance but did have a significant negative effect on specific measures of performance such as quizzes or final exams.

A number of research studies have considered the effect of large class size on other pedagogical variables. Hill found that large class size did not adversely affect students' intentions to major in accounting, but both students and instructors reported that they felt the class size was too large for the subject material. Students in the large classes perceived the instructor to be less organized, but more available, and their attendance rate was lower than that of students in the smaller classes. Scheck and Kinicki [1994] found that large class size negatively affected an instructor's ability to show concern for the student's needs and to convey clearly to the student what is expected of them. They also found that large class size negatively affected students' performance.

Siegfried and Kennedy [1995] found no evidence to suggest that introductory economics instructors varied their teaching strategies for different class sizes. A total of 178 different classes taught by 121 different instructors at 49 different colleges and universities was considered. Class sizes ranged from 8 to 277 students. The lack of adaptation of pedagogy is cause for concern as conventional wisdom suggests that a

class of 8 students presents a very different environment than a class of 277 students.

Research has demonstrated a negative relationship between class size and students' evaluation of teaching quality. Mateo and Fernandez [1996] considered student evaluations from 1,157 different classes with class size ranging from 3 to 498 students and found that increasing class size was accompanied by lower teaching evaluations. Another study [Fernandez, Mateo, et. al., 1998] analyzed the responses to questionnaires administered to students in 2,915 classes of different sizes varying from 1 to 234 students. Again, a significant relationship was found between class size and evaluation of teaching quality.

Student's attitudes toward large classes may be fraught with frustration and confusion because they cannot understand how to accomplish classroom goals [e.g., expected performance levels]. This in turn, may cause the instructor to use more consideration and structure in an attempt to clarify the goals and expectations for classroom performance. A more highly structured class might be inconsistent with the AECC goal of teaching students to identify and solve unstructured problems that require use of multiple information sources.

One study [Siegfried & Kennedy, 1995] found that when classes were grouped into two categories [small and large classes] significantly less time was spent lecturing, and more time is devoted to answering student questions in smaller classes. Therefore, it appears that students in small classes have more control of the classroom agenda and, on a per student basis, the time a student is involved in active recitation declines sharply with increasing class size. Larger class sizes may discourage a student from being an active participant in the learning process.

Reliance on multiple-choice questions rises with class size and the use of both short and long-answer essays declines with class size. Limitations on instructor grading time may encourage the use of multiple choice examinations and discourage the use of quizzes and homework assignments in large classes. This shift in testing methodology may make it less likely that students will be taught to identify and solve unstructured problems that require use of multiple information sources.

The Current Study

Research results are mixed and concise answers to the above questions are not available at this time. Considerable research is needed and a good place to begin is to develop a normative profile of the current model for teaching accounting principles. In an effort to develop a normative model, questionnaires containing 20 statements relating to the teaching of accounting principles were sent to 325 chairpersons of accounting departments in the U.S. In addition, three statements were included which asked the respondent's opinion of what the optimum class size is, whether separate accounting principles sections should be taught for accounting majors, and whether a lab should be required.

Study Results

Appendix I contains the questionnaire used in the study and the percentage of responses in each response category. Questionnaires were sent via E-mail to 368 accounting chairpersons and, because of addressing problems, 43 were undeliverable. Three different response modes were suggested. If respondents were concerned about anonymity, it was suggested that they either 1) print the questionnaire, complete it, and mail it to the author or, 2) click on an Internet address and complete a web page version. Both of these response methods would help insure anonymity. The third method of responding was to choose "reply" in their E mail program, complete the questionnaire, and click on "send." Responses began arriving within hours and, of the 325 questionnaires delivered, 106 were com-

pleted and returned resulting in a response rate of 32.6%.

The typical respondent was a chairperson of the department of accounting in a college or university with about 5,000 to 10,000 FTE students enrolled, approximately 1,000 to 2,000 of them were enrolled in the COB, and between 100 and 200 of the COB students were estimated to be accounting majors. An estimated 11 to 20 sections of accounting principles were offered each year in the average accounting program and about three-fourths of the schools limited enrollment in accounting principles sections to 50 or less.

Class Sizes

The first two statements related to the approximate average accounting principles class at the respondent's college or university. Statement one said "the average number of students enrolled in a single Accounting Principles class at my school is" and response categories ranged from less than 50 to more than 200. An average class size of 50 or less was reported by 80.0% of the respondents, 14.2% said from 51 to 100, 1.0% indicated between 101 and 150, another 1.0% between 151 and 200, and the remaining 3.8% said they averaged more than 200. Only about 20% of the schools responding have made the move to class sizes greater than 50 students and less than 6% have classes of more than 100 students.

Statement two stated "the limit placed on number of students that can enroll in a single Accounting Principles class at my school is" and response categories were the same as in question one. Understandably, responses to this statement were very similar to responses to statement one. Seventy-four percent indicated less than 51, 18.3% from 51 to 100, 2.9% from 101 to 150, 1.9% from 151 to 200, and 2.9% more than 200. Ninety-two percent of the schools responding have limits of 100 students or less compared with 94% who said classes averaged less than 100. The differences may indicate that accounting departments schedule a sufficient number of accounting principles sections such that the sections are not fully registered. Perhaps the most informative point to be observed from responses to these two statements is that almost three fourths (74%) of the schools limit their class sizes in accounting principles to 50 or less.

The third statement was a prescriptive question asking "what class size for an Accounting Principles class do you believe is optimum for student learning?" Slightly more than 46% of the respondents indicated that the optimum class size was 25 or less and 51% said from 26 to 50. Only 1.8% indicated a class size between 51 and 100 was optimum, no one checked any of the response categories between 101 and 200 and only one respondent (1.0%) indicated the optimum class size was more than 200. Ninety-seven percent of the accounting chairpersons responding believe that accounting principles classes should have no more than 50 students registered.

Size of Accounting and Business Programs

A number of statements were included to obtain demographic information about the accounting and business programs and the size of the respondent's college or university. Item four on the questionnaire stated "the approximate number of sections of Accounting Principles offered each year at my school is" and gave seven response categories from 5 or less to more than 120. Only 7.5% indicated that their school offered 5 or fewer sections of accounting principles each year and 30.2% said 6 to 10. Another 33.0% responded 11 to 20 sections each year, 21.8% 21 to 40, and 7.5% 41 to 80. No one indicated that their school offered more than 80 sections of accounting principles each year. The average response was 3, indicating that the average school responding offered between 11 and 20 sections of accounting principles each year.

Statement five was that "the approximate number of FTE students majoring in Accounting at my school is" with response categories from 100 or less to more than 2,000. Of the 106 chairs responding to this statement 24.8% indicated that there were 100 or less FTE accounting majors at their school and 32.4% said there were between 101 and 200. Well over half of the schools responding have 200 or less FTE accounting majors. Another 27.6% reported between 201 and 400 majors and the remaining 15.2% indicated they had between 401 and 1,000 majors. No school reported having more than 1,000 accounting majors. The average size was about midway between 101 and 200 FTE accounting majors.

Statement six related to the size of the business program at the respondent's college or university. It stated "the approximate number of FTE students enrolled in the College of Business at my school is" and provided response levels from 500 or less to more than 10,000. Slightly more than twenty-one percent indicated that their business college enrolled 500 or less FTE students and 31.0% checked between 501 and 1,000. More than half of the schools responding enroll 1,000 or less FTE students in their business college. Another 23.3% indicated that there were between 1,001 and 2,000 students enrolled and 23.3% indicated between 2,001 and 5,000. Only 1% said that they had between 5,001 and 10,000 students enrolled and no one indicated they had more than 10,000. The average response was midway between the two and the three categories suggesting an average COB of about 1,000 to 2,000 students.

The next statement related to the size of the college or university and it said "the approximate number of FTE students enrolled in my college or university is" with response categories up to more than 40,000. Only 1.0% had less than 1,001 FTE students, 9.4% between 1,001 and 2,000, 25.5% between 2,001 and 5,000, 21.6% between 5,001 and 10,000. Another 28.3% reported between 10,001 and 20,000, 10.4% between 20,001 and 40,000 and 3.8% more tan 40,000. The average of the responses was 4.1, indicating that the typical school responding had between 5,001 and 10,000 FTE students enrolled. This number, coupled with the average COB size, indicates that business majors make up about one-fifth of the student body at the responding schools.

Accreditation Status

Statements eight and nine related to the possible accreditation of the schools= business and accounting programs. Statement eight asked "is the College of Business at your college or university accredited?" Responses provided were (1) accredited by the AACSB, (2) accredited by another accrediting body, or (3) not accredited. A surprising 71.7% indicated they were accredited by the AACSB, 6.6% by another accrediting body, and 21.7% were not accredited.

Regarding accreditation of the school's accounting program, statement nine asked "is the Accounting Program at your college or university accredited?" A total of 39.0% said that their accounting program was accredited by the AACSB, 8.6% by another accrediting body, and 52.4% were not accredited.

Masters Degree Programs & Structure of the Accounting Program

Two statements were included to ascertain whether the respondent's COB offered an MBA or a masters degree in accounting. Question 10 asked "does the College of Business at your college or university offer an MBA?" Of the schools responding 74.5% indicated that they did offer an MBA and 25.5% did not. With respect to a graduate degree in accounting, question 11 asked "does your college or university offer a masters degree in accounting?" Somewhat more than half, 53.8%, responded that they did offer a masters degree in accounting and the remaining 46.2% did not. Comparing the 53.8% offering a masters degree in accounting with the 39.0%

that had accounting programs accredited by the AACSB suggests that more than a fourth, 14.8% of the schools offering a masters degree in accounting were not accredited.

One question was included to determine whether the Accounting Program possessed some degree of autonomy from the COB. Question 12 asked "is the Accounting Program at your college or university organized as a School of Accounting or in similar type of autonomous or semi-autonomous structure?" Only 17.0% indicated that the Accounting Program possessed a measure of autonomy from the COB and 83.0% responded that it did not.

Structure of the Accounting Principles Courses

A number of statements addressed the way in which accounting principles courses were taught. Question 13 asked "does your program teach separate sections or separate Accounting Principles courses for accounting majors only?" A surprisingly low 1.9% of the respondents indicated that they did and 98.1% did not. A normative question, number 14, asked "do you believe that separate sections or separate Accounting Principles courses should be taught for accounting majors only?" Up from the 1.9% actually teaching separate courses, 16.7% indicated that accounting majors should be separated from non majors in the principles courses and 83.3% did not endorse the idea. Whether they failed to endorse it because of implementation concerns is not determinable by this study but, chairpersons at about 15% of the schools not teaching separate sections believe they should be.

Some accounting programs require students to attend a computer lab as part of the accounting principles courses. Question 15 asked "does your program require students to attend a laboratory session in Accounting Principles classes?" Only 15.1% of the responding schools require students to attend a lab as part of the accounting principles courses and 84.9% had no such requirement. Question 16 asked "if the answer to 15 was "No" go to 17, otherwise is the laboratory session staffed primarily by? (1) Faculty, (2) Graduate Assistants, (3) Undergraduate Assistants, (4) Staff, (5) Combination, specify below." Of those 16 schools requiring a lab (only 13 responded to question 16) 30.8% staffed it with faculty, another 53.8% with graduate assistants, and the other 12.3% staffed it with a combination of faculty and graduate assistants. None of the schools staffed a lab with staff or with undergraduate assistants.

Question 17 asked "do you believe that students should be required to attend a laboratory session in Accounting Principles classes?" Almost one fourth (23.1%) responded that they believed accounting principles students should attend a lab as part of the class and 76.9% did not. The 23.1% who believe that a lab should be required is about 50% greater than the 15.1% of schools that actually require students to attend a lab.

The use of a computer assignment was addressed by question 18 which asked "does your program require students to complete a computer assignment in Accounting Principles classes?" Slightly over half, 54.3%, indicated that they did require a computer assignment and the remaining 45.7% did not. Question 19 asked "does your program require students to complete a simulation assignment in Accounting Principles classes?" Only 20.0% of the schools responding require students to complete a simulation in accounting principles and 80.0% did not.

"Team Learning" and "Team Teaching" are two pedagogical approaches that could assist in meeting some of the AECC's recommendations. Question 20 asked Ado any of your faculty use a "team learning" approach in Accounting Principles classes?" and question 21 asked "Do any of your faculty use a "team teaching" approach in Accounting Principles classes?" The "Team Learning" approach was reportedly used in 60.6% of accounting principles classes and

39.4% did not use the approach. With respect to "Team Teaching," only 14.3% used the approach in accounting principles classes and the remaining 85.7% did not.

The remaining two statements dealt with the type of textbook used in accounting principles classes and the relative amount of time devoted to "financial" and "managerial" accounting concepts. Statement 22 asked "are the Accounting Principles courses at your school taught using a; (1) Single "principles" book, (2) Single "financial-managerial" book, or (3) One "financial" and one "managerial" book?" A single "principles" book was used by 21.7% of the schools, only 11.3% used a single "financial-managerial" book, and 67.0% used one "financial" and one "managerial" book.

The last question asked "approximately what percentage of the total time spent in the Accounting Principles courses is devoted to "financial" accounting." Response categories were; (1) 50% or less, (2) 51% to 60%, (3) 61% to 70%, (4) 71% to 80%, and (5) More than 80%. More than a third, 37.7%, indicated that 50% or less of the time in accounting principles was devoted to "financial accounting concepts." The largest group, 45.3%, indicated that they spent between 51% and 60% of the total accounting principles time on "financial," 8.5% between 61% and 70%," 4.7% between 71% and 80%, and a surprising 3.8% spent more than 80% of the total accounting principles time on "financial" concepts.

Summary of Results

Results indicate that the typical respondent was a chairperson of a department of accounting which had between 100 and 200 majors in a COB with between 1,000 and 2,000 FTE students. The typical college or university had between 5,000 and 10,000 FTE students. An estimated 11 to 20 sections of accounting principles were offered each year in the average accounting program where 80% of the classes had 50 or fewer students registered. About three-fourths of the schools limited enrollment in accounting principles sections to 50 or less and 97.0% of the chairs believed that enrollment in accounting principles classes should be limited to 50 or less.

More than 71% of the schools responding indicated that their COB was accredited by the AACSB and 39.0% of their accounting programs were accredited by the same body. Of the schools responding 74.5% indicated that they offered an MBA and 53.8% offered a masters degree in accounting. Only 17.0% of the respondents indicated that their Accounting Program possessed a measure of autonomy from the COB.

A surprisingly low 1.9% of the respondents indicated that their program taught separate sections or separate Accounting Principles courses for accounting majors only, while 16.7% indicated that separate sections should be taught. With respect to requiring a lab as part of the accounting principles courses, 15.1% of the schools had such a requirement and, when they did, the labs were staffed by faculty and graduate students. More than 23% believed that accounting principles students should attend a lab as part of the class requirements.

Slightly over half, 54.3%, indicated that their program required completion of a computer assignment in the accounting principles courses while only 20% of the schools require students to complete a simulation. "Team Learning" was used by faculty in teaching accounting principles classes in 60.6% of the schools and "Team Teaching" was used in only 14.3% of the schools.

With respect to the textbooks used in accounting principles classes, a single "principles" book was used by 21.7% of the schools, while only 11.3% used a single "financial-managerial" book, and 67.0% used two books, one "financial" and one "managerial." More than a third, 37.7%, of the respondents indicated that 50% or less of the time in accounting principles was de-

voted to "financial" accounting concepts while the largest group, 45.3%, indicated that they spent between 51% and 60% of the total accounting principles time on "financial." A total of 83% of the schools spent 60% or less of the time in accounting principles on "financial" accounting topics.

In summary, the typical accounting principles class is taught with 50, or fewer, students with both majors and non majors in the class and they typically complete a computer assignment. A different textbook is used for each semester and about 50% to 60% of the total time in accounting principles is devoted to "financial" accounting.

A surprising 97% of the chairpersons believed that the class size for accounting principles classes should not exceed 50 students. This result suggests that accounting chairpersons do not believe that large class sizes are consistent with the objectives of the AECC.

Suggestions for Future Research

Current research has not established a strong link between class size and student learning. More research is needed to explain any relationships that may exist between class size and learning adjusting for individual student traits. Studies may focus on better defining learning, long term or short term, and the relationship between student personality traits and learning. The move to larger class sizes may be inevitable so, perhaps academicians should seek to understand the learning process and maximize learning for students under different environmental parameters. 🕮

References

1. Fernandez, Juan, Mateo, Miguel, A., et. Al., "Is There a Relationship Between Class Size and Student Ratings Teaching Quality?" *Educational & Psychological Measurement,* (58) 4, 596-104.
2. Glass, G., & Smith, M., "Meta-analysis of Research on Class Size and Achievement," *Educational Evaluation and Policy Analysis,* 1, 2-16.
3. Hancock, Terence M., "Effects of Class Size on College Student Achievement," *College Student Journal,* (30) 4, 479-82.
4. Hill, Mary Callahan, "Class Size and Student Performance in Introductory Accounting Courses: Further Evidence," *Issues in Accounting Education*, (13) 1, 47-65.
5. Mateo, Miguel, A. & Fernandez, Juan, "Incidence of Class Size on the Evaluation of University Teaching Quality," *Educational & Psychological Measurement,* (56) 5, 771-78.
6. Nacham, M & Opochinsky, S., "The Effects of Different Teaching Methods: A Methodological Study," *Journal of Educational Psychology,* 49, 245-249.
7. Scheck, Christine L. & Kinicke, Angelo J., "The Effect of Class Size on Student Performance: Development and Assessment of a Process Model," (70) 2, 104-111.
8. Siegfried, John J., & Kennedy, Peter E., "Does Pedagogy Vary With Class Size in Introductory Economics?" *American Economic Review*, (85) 2, 347-51.
9. Williams, D., Cook, P., Quinn, B., & Jensen, R., "University Class Size: Is Smaller Better?" *Research in Higher Education*, 23, 307-317.

Appendix I
Percentage Responses to the Questionnaire

1. The average number of students enrolled in a single Accounting Principles class at my school is

50 or less	51 to 100	101 to 150%	151 to 200	Over 200
80.0%	14.2%	1.0%	1.0%	3.8%

2. The limit placed on number of students that can enroll in a single Accounting Principles class at my school is

50 or less	51 to 100	101 to 150	151 to 200	Over 200
74.0%	18.3%	2.9%	1.9%	2.9%

3. What class size for an Accounting Principles class do you believe is optimum for student learning?

25 or less	26 to 50	51 to 100	101 to 150	151 to 200	Over 200
46.2%	51.0%	1.8%	0.0%	0.0%	1.0%

4. The approximate number of sections of Accounting Principles offered each year at my school is

5 or less	6 to 10	11 to 20	21 to 40	41 to 80	81 to 120	Over 120
7.5%	30.2%	33.0%	21.8%	7.5%	0%	0%

5. The approximate number of FTE students majoring in Accounting at my school is

100 or less	101 to 200	201 to 400	401 to 1,000	1,001 to 2,000	Over 2,000
24.8%	32.4%	27.6%	15.2%	0%	0%

6. The approximate number of FTE students enrolled in the College of Business at my school is

500 or less	501 to 1,000	1,001 to 2,000	2,001 to 5,000	5,001 to 10,000	Over 10,000
21.4%	31.0%	23.3%	23.3%	1.0%	0%

7. The approximate number of FTE students enrolled in the my college or university is

1,000 or less	1,001 to 2,000	2,001 to 5,000	5,001 to 10,000	10,001 to 20,000	20,001 to 40,000	Over 40,000
1.0%	9.4%	25.5%	21.6%	28.3%	10.4%	3.8%

8. Is the College of Business at your college or university?

accredited by the AACSB?	accredited by another accrediting body?	not accredited?
71.7%	6.6%	21.7%

9. Is the Accounting Program at your college or university?

accredited by the AACSB?	accredited by another accrediting body?	not accredited?
39.0%	8.6%	52.4%

10. Does the College of Business at your college or university offer an MBA?

Yes	No
74.5%	25.5%

11. Does your college or university offer a masters degree in accounting?

Yes	No
53.8%	46.2%

12. Is the Accounting Program at your college or university organized as a School of Accounting or in similar type of autonomous or semi-autonomous structure?

Yes	No
17.0%	83.0%

13. Does your program teach separate sections or separate Accounting Principles courses for accounting majors only?

Yes	No
1.9%	98.1%

14. Do you believe that separate sections or separate Accounting Principles courses should be taught for accounting majors only?

Yes	No
16.7%	83.3%

15. Does your program require students to attend a laboratory session in Accounting Principles classes?

Yes	No
15.1%	84.9%

16. If the answer to 15 was "No" go to 17, otherwise is the laboratory session staffed primarily by?

Faculty	Graduate Assistants	Undergraduate Assistants	Staff	Combination, specify below
30.8%	53.8%	0%	0%	12.3%

n = 13

17. Do you believe that students should be required to attend a laboratory session in Accounting Principles classes?

Yes	No
23.1%	76.9%

18. Does your program require students to complete a computer assignment in Accounting Principles classes?

Yes	No
54.3%	45.7%

19. Does your program require students to complete a simulation assignment in Accounting Principles classes?

Yes	No
20.0%	80.0%

20. Do any of your faculty use a "team learning" approach in Accounting Principles classes?

Yes	No
60.6%	39.4%

21. Do any of your faculty use a "team teaching" approach in Accounting Principles classes?

Yes	No
14.3%	85.7%

22. Are the Accounting Principles courses at your school taught using a

Single "principles" book	Single "financial-managerial" book	One "financial" and one "managerial" book
21.7%	11.3%	67.0%

23. Approximately what percentage of the total time spent in the Accounting Principles courses is devoted to "financial" accounting.

50% or less	51% to 60%	61% to 70%	71% to 80%	More than 80%
37.7%	45.3%	8.5%	4.7%	3.8%