



THE ACCOUNTING LAB: STUDENTS ASSIST STUDENTS IN THE LEARNING PROCESS

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Four years ago, the Accounting Department began a revamping of the Accounting 201 and 202 sequence. These are two of the sophomore core courses required for all business majors at Kennesaw. Our concern was that we provide proper support for nonaccounting majors while still giving our majors an adequate background in their discipline. Out of that concern many changes took place. One of the primary changes was content. While we still cover the principles of financial and managerial accounting in Accounting 201 and 202, we have decreased the "book-keeping" aspects of the courses and increased the "decision making" aspects. To make certain that all Accounting 201 classes cover the same material, we developed a common syllabus. Another major addition was the creation of the accounting lab.

The primary purpose of the accounting lab is to help students complete to their personal satisfaction Accounting 201 and 202. For some this means merely passing the courses. To assist those students, the lab provides a chance to receive extra help from student assistants. These lab assistants, on an individual or group basis, review and explain accounting concepts and procedures that the students find difficult to grasp. In addition, these Accounting 201 and 202 students have an opportunity to review slowly with

the lab assistants the solutions to the assigned homework problems. In this way they can focus their attention on the core of material they need to master. Other students desire to gain as much as they can from their courses. To help these students, the lab assistants can review and explain more advanced concepts and procedures. In addition, students wanting to do extra exercises and problems can come to the lab to check their work. We have found this procedure to be most helpful.

The lab is staffed by upper level accounting students who have shown ability in the discipline. One of the unplanned benefits of the lab is that these students find that by helping others they deepen their understanding of the concepts and procedures they have learned. As one student said, "You really learn by teaching; you have to know it better to explain it."

Over the last three years the Accounting Department has expanded the hours of the lab. It is now open 16 hours per week, Monday through Thursday and Saturday. Our plan is to begin expanding the scope of the lab to include computer experiences with the commonly used commercial accounting software. During the next two years we want to acquire the needed software and include its use in the lab.

Presently, the accounting lab is a simple organization. We have no materials other than solution manuals. We have no designated space except what we request each quarter. But we have dedicated people who care about learning. And it works. ●

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STATE-OF-THE-ART LANGUAGE LABORATORY

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During the Winter quarter of 1987, Kennesaw College installed a state-of-the-art language laboratory. This lab, located on the 4th floor of the library in room 479, is considered one of the finest facilities in the country, and its installation is concrete evidence of Kennesaw State College's commitment to internationalizing the curriculum. The college invested a great deal in the language laboratory in order to enhance its foreign language program. The Spanish, French, German, and Chinese programs have all benefited from the lab, and the Russian program, which is being introduced fall quarter, 1988, will also be strengthened. Without the lab, the language program at Kennesaw could not be as successful as it has been in its efforts to implement the language proficiency guidelines drawn up by the American Council on the Teaching of Foreign Languages.

The lab is equipped with a Tanberg IS-10, a system which is capable of a variety of functions. The system has one master console and thirty student stations, and is able to handle four different languages at once. At the console, the instructor can communicate directly with one or more students, and the students can communicate with each other by means of the "pairing" function of the lab.

Each language program has extensive materials which support the de-

velopment of reading, writing, listening, and speaking skills. Students no longer simply listen to tapes which accompany textbooks and respond to the tapes, as in the language laboratories of the '60's and '70's. While language tapes which accompany the text are available, the Kennesaw lab relies more on tapes which stress natural language development. For example, the lab has subscriptions to radio programs from Spain, France, and Germany which give the student access to the target language and its culture.

The facility is also equipped with an IBM computer which is connected to the Tanberg system. The student is able not only to see the target language on the computer screen but also to hear the language through headphones. This unique combination of computer and Tanberg IS-10 provides an excellent opportunity for individual practice in the language.

A VCR machine is also available for those who want to watch video tapes of programs in the target language. The foreign language faculty is presently developing exercises to accompany the videos, and is taping many programs from the satellite for use in the lab. Soon, the Kennesaw lab will have excellent video as well as audio holdings.

It is certain that this lab is a strong resource for increasing the efficiency of our language program and for reducing some of the drudgery associated with language learning. The lab is open at convenient hours all year, and the director is happy to provide tours for faculty and students. ●

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