

# AN ACCOUNTING RESOURCE CENTER: DEVELOPMENT OF A MID-LEVEL INSTRUCTIONAL SERVICE

Linda M. Malgeri  
Assistant Professor of Accounting  
Dorothy E. Brawley  
Associate Professor of Management

Accounting education is in the throes of revolutionary change. In response to the changing demands of the profession, American Institute of Certified Public Accountant's requirements, recommendations from the field suggested in the white paper, *Perspectives on Education: Capabilities for Success in the Accounting Profession*, and the mandate to the Accounting Edu-

cation Change Commission, institutions around the world are attempting to revise their curriculum, and in turn, the way accounting is taught and the learning process supported.

The objective of this report is to share our research findings relating to the development of support resources used to enhance the accounting classroom experience. The nucleus of our study is the description of a collaborative learning center which would bridge the gap between the traditional classroom environment and the independent student. This type of instructional innovation is supported by research such as the findings of the *Harvard Assessment Seminars on Teaching, Learning & Student Life (1990)*: "Early evi-

dence suggests that students who work in small groups, even when interacting with high tech equipment, learn significantly more than students who work primarily alone." (Light p.9).

Currently, Kennesaw State College and many other institutions offer accounting assistance to their students in one of two forms: individual tutoring in an accounting lab, or through automated systems in a computer lab. KSC's accounting lab is presently limited in its services and could be redesigned to be a more relevant and useful support resource. Throughout this paper our design of this developmental prototype will be referred to as the Accounting Resource Center (ARC).

During the summer of 1991, other

ACCOUNTING RESOURCE CENTER				
Component	Accounting Computer Lab*	Tutoring Center*	Accounting* Reference Library	Collaborative Learning Center
Services	Self-paced, step-by-step computerized learning, tutorials, problem diagnostics Testing with immediate, individual results on quantitative areas as well as group norms and comparative question In-class scheduling of lab (3qh class/2qh lab) Random practice sets and practice test banks Online/CD ROM access to company financial statements, SEC reports	Individual/group tutoring Problem assistance, practice sets Instructional training CPE education Special topics presentations On-site lectures by professionals in the field Space for accounting clubs to meet	Research resources Information/communication vehicle among classes, students, accounting clubs, professional/trade associations, coops, internships, job searches, placement	Environment for informal collaborative/group interaction, idea generation, development of interpersonal skills, project development
Resources	Computer modules Networked computers and peripherals including hardware/software/graphics/laser-color printers Computer tables, chairs, white-boards, hardwiring	Interactive computer/video/overhead Tables, chairs Instructional resource handbooks books, solutions, manuals Sample problem sets Whiteboard, markers	Study tables, chairs, bulletin board file cabinets, bookshelves, copy machine, coffee machine, microfiche Professor/publisher donations of texts, instructor's/solutions manuals, articles Hard copy accounting journals donated by library once microfiche received Trade magazines/newspapers, donated comp from publishers Faculty reserve materials, old exams, student projects, tax codes, cases CPA Review materials Input from outside sources: clubs, professional trade associations, placement	4 to 6 office-sized rooms Tables, chairs, sofas, white boards and markers, computer table/computer/software and printer in each room Alternative room configurations for student groups of 3-8 Food, drink, talking, intellectual clutter
Primary Market	Principles/Undergraduate		Upper division/Graduate	
Location	*Need to be physically located together as an integrated unit*			Remote yet proximate location

accounting programs, faculty and students were surveyed. It was not our intent to analyze statistically the results of these surveys, but rather to generate ideas regarding current use and future possibilities in the area of accounting support services. Based on our findings, the objectives and structure for a developmental prototype Accounting Resource Center are suggested.

The ARC would provide a framework where students could interact, develop their interpersonal skills and hold "brain storming" sessions to formulate solutions to questions and problems generated in the classroom, using its computer facilities, resource library and multiple discussion rooms with flow charts, blackboards, tables, chairs and sofas. It has been proven that students in mentored clusters speak far more often than students in traditional sections (Light, 1990 p. 72). Students also tend to develop a greater level of involvement and commitment when working in small groups. The ARC would provide the resources and facilities to allow students to function in this manner. All schools have a library, computer facilities, and possibly rooms in the student center where students can meet to work together, but to meet the specialized needs of the accounting student over the next decade, the student needs to be able to access all of these resources at the same location. These aids, must be readily available to allow students to test their hypotheses, analyze outcomes, discuss and debate the implications and determine the

best possible solutions. The following chart outlines the transition from the traditional accounting lab/tutoring center to the proposed Accounting Resource Center.

The center is a developmental prototype, and is designed as an ideal without regard to financial limitations or resource restrictions. It is recognized that over the last three decades enrollments in business administration programs have increased faster than resource allocations, and more and more institutions are moving to mass production, "cookie cutter" education, especially at introductory levels in order to take advantage of increasing economies of scale. It is time to refocus our thinking and to move the emphasis back to effectiveness of learning for tomorrow's world rather than efficiency in teaching for today. Midlevel support services like the ARC can facilitate both needs: accomplishment of the learning goals while accomodating larger class sizes. The primary financial requirements will be for the computer hardware/software needs of the Accounting Computing Lab. A proposal for a major corporate sponsorship for this endeavor has been submitted.

The other major resource requirement is physical space. The Accounting Computer Lab, Tutoring Center, and self-service Accounting Resource Library would need to be housed together and policies and procedures for use established. Scheduling and Accounting Computer Lab in the facility similar to those used in the natural

sciences, English, and mathematics may be one alternative with precedence in the service core curriculum especially at introductory levels to stretching class sizes and the academic dollar without foregoing learning effectiveness. The ACL would allow access to individual tutorials and problem diagnostics, testing, and on-line data bases. The Tutoring Center would provide both individual and group assistance, guest speakers, special topic presentations and meeting space for accounting clubs/associations. The self-service Accounting Reference Library would provide research resources and act as a focal point for information/communication with our accounting/business students. The Collaborative Learning Center would provide on-site work space for our students to facilitate the learning process, especially as more and more communication, interpersonal, group and team management skills are required through the assignment of collaborative group projects throughout the curriculum.

This integrative approach to a full-service Accounting Resource Center acting as a mid-level service provider would facilitate, support and enhance the delivery of the primary accounting educational learning experience and bridge the gap between the classroom and the individual student. ●

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TRANSITIONS		
	ACCOUNTING LAB	ACCOUNTING RESOURCE CENTER
Function	Supports principles classes	Supports the School of Business All accounting classes Cross-discipline accounting assistance
Services	Provides individual, one-on-one assistance Acts in an autonomous fashion to provide specific problem assistance	Provides an environment conducive to collaborative learning, group instruction and tutoring. Individual assistance will still be provided on an as needed basis. Work stations with state-of-the-art software available for computer-assisted learning. Acts as a communication/information center for students and faculty Provides multiple tests with supporting materials, solutions, instructors manual
Daily Operations	Lab assistants are paid as student assistants No formal training of lab assistants	Lab assistants could earn coop credit or elective credit Provide a training session each quarter Establish a policy & procedures manual
Faculty	Minimal involvement	Encourage faculty participation
Feedback & Evaluation	No formal evaluation of effectiveness is conducted	Develop a structure and process for evaluation of effectiveness