

TRENDS

THIRTY YEARS SERVING ACCOUNTING EDUCATORS

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Thirty years ago this year, I wrote “Welcome to the first issue of *Accounting Instructors' Report*.” Our purpose is to serve college accounting educators by providing a medium for sharing information about the teaching of accounting. Over that time, we published 75 issues of *Accounting Instructors' Report*, which included 75 *Trends* editorials in which I have tried address changes that affected the environment of our teaching, the way we teach, and the nature of our students. In those issues, we published almost 400 articles that included “essays, studies, and research about the content, philosophy, teaching techniques, and administration of accounting courses.”

The second issue of *Accounting Instructors' Report* published in October of that first year of 1982 contained my attempt to highlight what I thought were the most significant trends affecting the teaching of accounting. Let's see how I did.

First, I noted, “there has been a decrease in the students' working of accounting problems in a controlled laboratory setting.” This trend which has continued means that students are more on their own to study and understand their homework. Technology as noted below has helped alleviate the problems this causes and there is possibly some trend toward more labs settings. For instance, at my school, DePaul University, we have found the weekly, required labs for all beginning accounting students has lowered the failure rate for 35-40 percent to 15-20 percent.

Second, I noted, “average class size has increased dramatically. Business and accounting have been among the fastest growing of all academic disciplines. At some schools, they represent half the student body. At the same time, there has not been a comparable increase in faculty. Shortages of qualified faculty and budget constraints have led to an inevitable increase in class size. Where thirty students in a class was the norm, forty, fifty, or more is now the rule. Many schools have lecture sections of 300 to 500 students.” This prediction certainly was on the mark and continues today. With tight state budgets and the shortage of Ph.D.'s, the challenges here continue.

Third, I noted, “there has been an increase in the number of part-time and working students. Among students taking accounting nationally, the full-time student who can devote daily and intense attention to homework and other preparation for class is in a clear minority.” This is also very much on the mark. Our students' lives are very complex with studying often being a lower priority than we would like it to be. In years of surveying accounting students time allocations, more than 95 percent work for an average of 26 hours per week. What I failed to take into account earlier was commuting time. My surveys show the average student spends 11 hours per week commuting. Thus, combined with an average of 12 hours per week in class, 49 hours per week on average are taken by work, commuting, and class. This does not count time for eating, pleasure,

sleeping, and other activities.

Fourth, I note, “related to the increase in students, the number of evening classes, and the scarcity of full-time faculty, is the increased use of part-time instructors and teaching assistants. Although these people can be among the most dedicated and conscientious teachers, they often are the least experienced and by definition they have other personal jobs and goals that conflict with teaching. When you combine the part-time and working student with the part-time and working instructor, the opportunity for meaningful interaction, help, and feedback outside the classroom is greatly reduced, if it exists at all.” An objective of *Accounting Instructors’ Report* has been to address the needs of part-time faculty.

Fifth, I note, “the increased availability of technology for use in the educational process.” This projection has proven true beyond our wildest dreams. Although microcomputers were very new in 1982 (IBM released its first one in 1981) and the Internet was not even conceived, I noted correctly that:

“The growing availability of the microcomputer is going to change this situation by placing the control of the computer and the learning situation in the hands of the individual student in the classroom. Further, the existence of relatively low-priced microcomputers means part-time and working students may have them in their homes and can study accounting on their own time. In other words, the computer can now be adapted to the student and the learning situation, rather than the other way around. Thus, with fewer hours in class, more students per class, less time for regular study, less personal contact with the instructor, and fewer qualified instructors, more of the burden of learning accounting falls on the student’s aptitude for self-study and more of the burden of teaching accounting falls on the textbook and related study items.”

There are, of course, many developments I did not anticipate, but appeared in subsequent *Trends* essays. The Internet has made possible 24/7 communications by email, video lectures, hybrid and online courses, homework grading, and other innovations. No doubt tablets and smart phones and video conferencing will lead to more revolutionary changes. I did not address the content of accounting courses in 1982. We did not have a statement of cash flows (passed in 1988), the FASB was only 9 years old with 50 statements (170 today), and the conceptual framework was only partially complete. The International Accounting Standards Board (IASB) and IFRS were almost 20 years in the future.

I undertook *Accounting Instructors’ Report* thirty years ago because of my “belief that [its stated] purpose [was] not now being served adequately. Creative accounting instructors across the country are developing new insights into the teaching of accounting, and technology is rapidly changing the way accounting is taught and practiced. Further, there is a deep-seated frustration that there are not more and better ways to communicate with colleagues to discuss common problems and to exchange ideas on the teaching of accounting.” Today, we continue this same mission, and as we stated in the first issue, “We actively solicit your views, suggestions, and participation in *Accounting Instructors’*

Report. I look forward to hearing from you.”