

Accounting Educators' Concerns About the AECC Position and Issues Statements

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The goals of the Accounting Education Change Commission (AECC) address course content, how that content should be delivered, and how students learn (Williams, 1991, 1994). In particular, the AECC stresses learning to learn, a concept that de-emphasizes knowledge acquisition by students in favor of the process of student learning (AECC, 1996). This focus on student learning is to be achieved in part through the use of active learning strategies and the despecialization of the accounting curriculum to include broad and general skills common to the objectives of liberal arts courses.

The AECC, which transferred its functions to the American Accounting Association in 1996, has generated considerable research interest. Early research on the AECC's position and issues statements focused on innovation in the first course in accounting (Baldwin & Ingram, 1991; Holt & Swanson, 1995; Saudagaran, 1996). During this early period, a number of other school surveys assessed the degree of curriculum change made in response to the AECC (Holt & Swanson, 1995; Wilson & Baldion, 1995). Recent studies on such issues as student assessment and the integration of conceptual and technical material in the accounting classroom (Ingram & Howard, 1998; Jennings, 1998) have

ABSTRACT. The purpose of this study was to survey accounting educators regarding their opinions on the Accounting Education Change Commission's (AECC) position and issues statements. The AECC issued the statements to provide a framework for the reform of accounting classrooms. A 35-item concerns questionnaire was mailed to all 2-year and 4-year accounting educators in 1 state. Results indicate that these professors are inexperienced users of the AECC's position and issues statements, although some exceptions were noted. The results indicate that accounting educators need further exposure to the AECC statements, including the details of how to teach in a reform-consistent manner.

extended this research to more advanced courses in accounting.

Educating accounting students in the manner suggested by the AECC requires that accounting educators change the way they view the curriculum, how the curriculum should be delivered, and how students learn. These changes are ambitious in that they require accounting educators to think about teaching and learning in new and unfamiliar ways. The studies just cited are important because they address how accounting educators are changing their practice, in both content and process. However, these studies do not address accounting educators' broad-based attitudes about the AECC.

They do not allow for an analysis of accounting educators' awareness of and concerns about accounting education reform. Such analysis is essential, as educators' thoughts about reform play a critical role in almost all aspects of educational reform (Ball, 1997; Brown & Borko, 1992; Prawat, 1992). In this study, accounting educators at the 2-year and 4-year levels were surveyed for their concerns relating to the AECC's position and issues statements.

Method

Sample

A 35-item concerns questionnaire was sent to all 94 accounting educators, representing 11 different institutions, in one western state. The sample comprised 14 2-year faculty members and 80 4-year faculty members. Many of these faculty members had experience with the AECC position and issues statements, through grant-writing activities and curriculum reform at their institutions. The participants' names and addresses were taken from Rhile's *Two-Year College Directory* (1998) and Hasselback's *Accounting Faculty Directory* (1998). Telephone calls were made to each department prior to administration of the survey, to ensure that new hires would receive it

and retired faculty members would not. The department chair at each institution was informed about the survey via an electronic message asking for his or her cooperation.

The Survey Questionnaire

The Stages of Concern Questionnaire about the innovation (SoC) was developed by Hall, George, and Rutherford (1986). The standardized survey, used to measure people's concerns about innovation, can be used for any innovative process. The survey has been used for a variety of purposes, including the evaluation of teacher perception of team teaching in elementary schools, mathematics teachers' concerns over mathematics education reform, and students' concerns over the use of the Internet in the classroom. For purposes of this research, the innovation was described as the AECC position and issues statements.

The SoC questionnaire is based on a model that posits that educators' concerns "change over time in a fairly predictable, developmental manner" (Hall & Hord, 1987, p. 70). Concerns are identified in this model as the "feelings, preoccupation, thought, and consideration given to a particular issue or task" (Hall, George, & Rutherford, 1986).

The survey separates people's concerns into seven stages: awareness, informational, personal, management, consequence, collaboration, and refocusing. Before they begin using an innovation, such as the AECC position and issues statements, educators have their most intense concerns at stage 0 (awareness), and stages 1 (obtaining information about the innovation) and 2 (considering how it will affect them personally in the classroom). As educators learn about and begin to use the innovation, they are more concerned with "how to do it" (stage 3) and the impact the innovation may have on students (stage 4). With more experience, educators develop needs to collaborate with others on the innovation (stage 5) and being to think of ways to expand it (stage 6). Because of the developmental nature of concerns, educators' scores for peak and second highest concerns are often adjacent (Hall,

George, & Rutherford, 1986). For example, the most readily identified and commonly found profile is that of the nonuser, who typically has adjacent concerns scores on stages 0, 1, or 2 (Hall et al., 1986). In the present study, I assessed a group of accounting educators' concerns and identified their stages of concern.

Results

Survey Response

Fifty-two survey responses were received from the 94 2- and 4-year faculty members. Eleven were received from 2-year faculty members, and 41 from 4-year faculty members. Six of the returned surveys were not included in the data analysis for the following reasons: Four respondents did not complete all of the items, so their stages of concern could not be identified, and two faculty members returned blank surveys, indicating that they did not feel the survey was appropriate for them. Therefore, 46 questionnaires were included in the data analysis. The overall response rate was 55% with a usable response rate of 49%.

Accounting Educators' Concerns

Group data based on 46 percentile scores for the seven stages of concern are shown in Figure 1. As previously identified, the interpretation of the seven stages and of high and low scores was based on that established by Hall et al. (1986):

The higher the score, the more intense the concerns at that stage. The lower the score, the less intense the concerns at that stage. Higher and lower are not absolute, however, but relative to the other stage scores for that individual. (p. 31)

From the percentile scores shown in Figure 1, accounting educators' highest scores are at stages 0, 1, and 2. This pattern of elevated scores at the early stages, with a "tailing off" in later stages, reflects inexperience with and uncertainty about the innovation. This profile is typical for those who are new to the innovation (Loucks-Horsley & Stiegelbauer, 1991). In Figure 1, stage 0 represents the peak stage score. This

reflects an individual who "is somewhat aware of and concerned about the innovation" (Hall et al., 1986, p. 36).

In Table 1, I show, on an absolute basis, the frequency of highest concerns for accounting faculty members. This way of presenting group data is recommended by Hall et al. (1986) because aggregate data may mask important subgroup information. Consistent with Figure 1, stage 0 reflected the highest stage score by a four-to-one margin over the next highest stage score, for stage 5. Stage 5 (collaboration) indicates a concern regarding working with others in relation to the innovation. This finding suggests "pockets of innovation" occurring when early concerns about the innovation have subsided and later concerns have emerged. These scores suggest accounting educators who are experienced with the AECC initiatives and who now are concerned with working with others in learning about and improving the innovation.

The data in Table 1 indicate that no accounting educators in the state recorded peak scores at stage 4. Stage 4 pertains to educators' concerns about the impact of the innovation on students, including the relevance of the innovation for students and evaluation of student progress with it. This finding is puzzling, as themes related to student evaluation in innovative accounting programs are becoming prominent now (Ingram & Howard, 1998). Though low scores at stage 4 may reflect a lack of concerns in this area, it is also possible that the SoC questionnaire does not adequately accommodate educators' concerns about evaluation issues.

The group profile in Figure 1 suggests that of inexperienced users of the innovation (AECC position and issues statements), whose primary concerns are at the informational and personal levels. The profile is typified by peak scores on stages 0, 1, or 2 and reflects a lack of concerns about how to manage the innovation (stage 3 at 56%) and the impact of the innovation on students (stage 4 at 45%). Groups with this profile typically have concerns that are "focused on themselves and their initial use" of the innovation, rather than on how the innovation may affect others

FIGURE 1. Mean Percentile Scores for Accounting Faculty Members (N = 46)

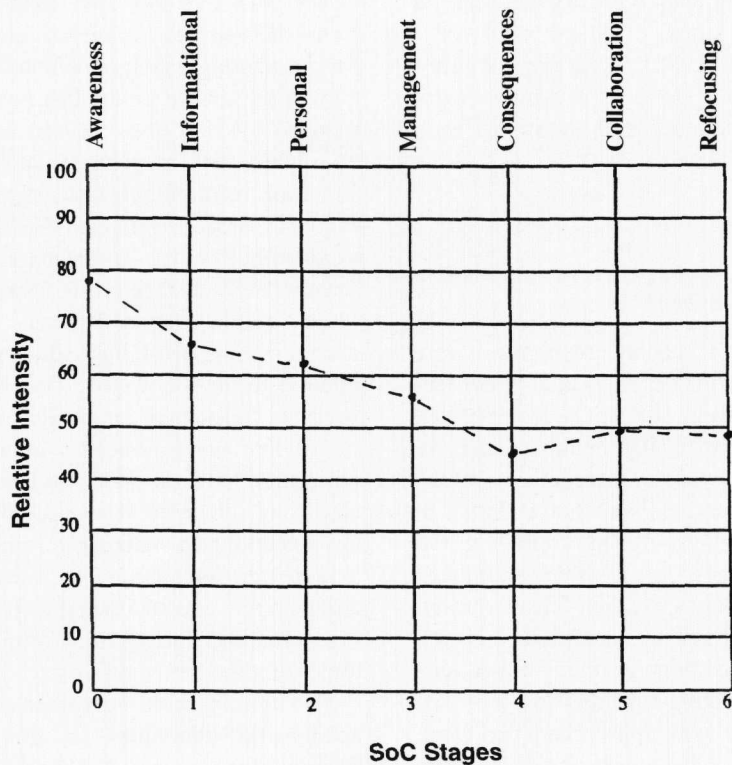


TABLE 1. Frequency of the Highest Concerns Stage for Accounting Faculty Members (N = 46)

	Highest stage of concern						
	0	1	2	3	4	5	6
No. of faculty members	23	5	4	4	0	6	4

Note. Stages of concern were given on the 7-point SoC scale (Hall, George, & Rutherford, 1986).

(Loucks-Horsley & Stiegelbauer, 1991, p. 25). The relatively low percentile averages on stages 5 (50%) and 6 (49%) indicate relatively minor concerns regarding involvement with others in the innovation and its extension or alteration. Even with these stages showing slightly higher percentile scores than stage 4, the profile suggests inexperienced users (Hall et al., 1986).

Conclusions

The highest stage scores at stage 0 on the SoC questionnaire reflect individuals just becoming aware of the innovation. The “tailing down” of scores at the later stages of concern suggests the respondents are not yet concerned about the impact of reform on students, or the impact of extending reform in different directions. These results suggest that the accounting educators in this study were inexperienced users of the AECC position and issues statements. Some exceptions were noted indicating accounting educators who had moved beyond the information and awareness stages.

As the highest scores were reported for stages 0 and 1, these concerns should be targeted in faculty development efforts. In particular, it appears that the message of reform has not been adequately conveyed to accounting educators. In informal conversations, many of the participants, while familiar with the rhetoric of AECC reform, lacked the specifics of how to teach in a manner consistent with reform. This suggests

that workshops or conferences addressing the AECC should include the specifics of active learning, including the use of discussion, writing activities, and group learning. These instructional strategies are supported by the AECC (Francis, Mulder, & Stark, 1995).

The accounting educators in the study who were more experienced users would benefit from interventions compatible with their concerns. Future research could target and explore the specific needs of this group, many of whom are concerned about collaborating with others. Such research could also contribute to a better understanding of the process involved in meeting the ambitious goals of the AECC.

Although a survey of accounting educators in one state provides important information, conducting the survey in other locales would further inform those interested in the status of accounting education reform. It is possible that these survey findings may not be applicable to other locales. In addition, the SoC questionnaire is structured in such a way that it measures feelings and thoughts about an educational innovation. These feelings and thoughts may not parallel the actual use of the innovation in the classroom. Further research could determine the specific classroom practices of those engaged in reform practice.

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