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ACCOUNTING INSTRUCTION IN PUBLIC
JUNIOR (COMMUNITY) COLLEGES
IN THE UNITED STATES

DISSERTATION

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North Texas State University in Partial
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By

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The focus of this study was the status of accounting instruction in public junior (community) colleges in the United States. The purposes were: (1) to make a survey and comparison of the accounting instruction which was being offered by the four types of post-secondary public institutions as listed in the Directory of Junior Colleges, (2) to determine the extent to which specially prepared materials were being utilized, (3) to determine the methods of instruction which were being utilized, and (4) to determine the work experience and educational level of the average full-time instructor who taught accounting in these institutions.

A questionnaire was developed to gather information from each institution about the type of accounting programs and courses offered, the types of materials used, the extent of utilization of the cooperative method of instruction for accounting instruction, and information relative to the experience and educational background of the accounting instructional staff.

The 855 publicly supported post-secondary institutions in the study included 626 junior (community) colleges, 107 technical institutes, 100 branch campuses of four-year institutions, and 22 area vocational schools. The questionnaire was mailed with a cover letter and a return envelope on

April 24, 1973 to each institution; a follow-up letter with a copy of the questionnaire and another return envelope was mailed to each institution which had not responded by June 19, 1973. Of the 855 institutions, 693 responded for a response of 81 per cent.

In the presentation and analysis of data, tables report the number and percentage of responding institutions. In section one of Chapter Four, an analysis of the accounting courses offered by the institutions and the most frequently used textbooks for selected courses were presented. In section two, each research hypothesis was examined. In section three, the experience background of full-time instructors who taught accounting was presented. In section four can be found a presentation of the accounting programs classified by state in which the institution was located.

The following conclusions have been drawn from an analysis of the findings:

1. The post-secondary institutions in the United States have accepted the challenge to provide technical accounting instructional programs provided this acceptance is indicated by the number of courses in accounting offered.
2. Although the institutions reported extensive offerings of different accounting courses, the instructional materials and methods were found to be the same as those in traditional accounting classes at four-year institutions which offer only degree programs in accounting.
3. Use of the cooperative method of instruction for technical accounting students was minimal.

4. The accounting instructors employed by the institutions appeared to have sufficient teaching and work experience to enhance their classroom activities, although only slightly more than half had majored in accounting.

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CHAPTER I

INTRODUCTION

The phenomenal development of the public junior (community) college as a primary delivery system for post-secondary technical accounting instruction in the United States has caused accounting instructors to question the materials and instructional methods utilized for this instruction. A review of the related literature discloses that very little has been written to provide guidance for technical accounting instructors. Ozzello (2) has determined the basic accounting-type activities which might be performed by technical accountants within a particular segment of industry. Walcher (6) has provided information about the accounting concepts being taught in principles courses in the junior (community) colleges of a few states. Both of these studies provide useful though limited information for the development of effective technical accounting instruction.

Ozzello has defined a technical accountant as:

one who performs accounting-type activities for which training beyond high school is a definite requisite, but for which a baccalaureate degree in accounting is not a prerequisite for employment. The activities are those usually included in the accounting cycle that deal with computing, recording, summarizing, classifying, and reporting accounting information such as: computing costs, payroll, etc.; recording information in ledgers and books of original entry; analyzing accounts such as receivables, payables, cost, etc.; classifying information for easy retrieval; and making such financial statements as the balance sheet, income statement, schedules, division of capital, funds statements, etc. (2, p. 11).

Ozzello defines a professional accountant as:

one who has as a basic requisite a baccalaureate degree in accounting or business administration with a major in accounting. In some cases, he may have a Certified Public Accountant certificate. In his daily activities he may record, classify, summarize, and report information, but may also interpret data, prepare budgets, audit books, act as a financial advisor, prepare tax information reports, design accounting systems, perform analysis of costs, make economic analysis, and other more complex activities (2, p. 11).

These definitions illustrate the need for a common core of instructional material for use in preparing both technical accountants and professional accountants. However, since there is a difference in the scope of the responsibilities to be assumed by the technical accountant as compared with that of the professional accountant, there must also be a difference in his preparation.

For the preparation of technical accountants, Petro indicates that "neither the traditional lower-division university curriculum nor the usual vocational industrial curriculum is adequate in content or objective" (3, p. 13). The preparation of technical accountants requires the use of methods and instructional materials which are different from those used for the preparation of professional accountants. Although pre-professional accounting instruction for transfer into a baccalaureate degree program is definitely an acceptable part of the accounting program which is offered by the public junior (community) colleges, the primary function of this accounting program should be to provide the instruction necessary for the preparation of technical accountants if these colleges are to meet the objective of providing vocational-technical education for the community which they serve.

In order to determine what is presently being offered in the area of accounting by the public junior (community) colleges and the methods of instruction being utilized, these junior colleges were surveyed. This survey included questions relative to courses which were being offered, instructional materials, and methods of instruction.

Statement of the Problem

The focus of this study was the status of accounting instruction in public junior (community) colleges in the United States.

Purposes of the Study

The purpose of this study was to make a survey and comparison of the accounting instruction which was being offered by the four types of post-secondary public institutions within the United States as listed in the Directory of Junior Colleges. Sub-purposes of this study were (1) to determine the extent to which specially prepared materials were being utilized, (2) to determine the methods of instruction which were being utilized, and (3) to determine the educational level and work experience background of the average full-time instructor who taught accounting in these institutions.

Hypotheses

To carry out the purposes of this study, the following hypotheses were tested.

1. A majority of the respondent institutions will indicate that they offer technical accounting instruction. This hypothesis will hold for:

- a. All institutions
- b. Institutions with population of area served:
 1. Less than 20,000
 2. 20,000 to 49,999
 3. 50,000 to 99,999
 4. 100,000 to 499,999
 5. 500,000 to 999,999
 6. 1,000,000 or more
- c. Institutions with full-time equivalent enrollment:
 1. Less than 1,000
 2. 1,000 to 4,999
 3. 5,000 to 7,999
 4. 8,000 to 11,999
 5. 12,000 or more

2. Twenty-five per cent of the respondent institutions with names which indicate that they are junior (community) colleges will indicate that they offer technical accounting instruction. These institutions will be classified as in hypothesis 1.

3. Eighty per cent of the respondent institutions with names which indicate that they are technical institutes will indicate that they offer technical accounting instruction. These institutions will be classified as in hypothesis 1.

4. Ten per cent of the respondent institutions with names which indicate that they are branch campuses of a four-year college or university will indicate that they offer technical accounting instruction. These institutions will be classified as in hypothesis 1.

5. Seventy per cent of the respondent institutions with names which indicate that they are a part of an area vocational school district will indicate that they offer technical accounting instruction. These institutions will be classified as in hypothesis 1.

6. A majority of the respondent institutions will indicate that they offer both technical and professional accounting instruction. These institutions will be classified as in hypothesis 1.

7. Seventy per cent of the respondent institutions with names which indicate that they are junior (community) colleges will indicate that they offer both technical and professional accounting instruction. These institutions will be classified as in hypothesis 1.

8. Ten per cent of the respondent institutions with names which indicate that they are technical institutes will indicate that they offer both technical and professional accounting instruction. These institutions will be classified as in hypothesis 1.

9. Ten per cent of the respondent institutions with names which indicate that they are branch campuses of a four-year college or university will indicate that they offer both technical and professional accounting instruction. These institutions will be classified as in hypothesis 1.

10. None of the respondent institutions with names which indicate that they are a part of an area vocational school district will indicate that they offer both technical and professional accounting instruction. These institutions will be classified as in hypothesis 1.

11. Eighty per cent of the respondent institutions will limit their accounting instruction to the traditional accounting principles courses. These institutions will be classified as in hypothesis 1.

12. Ninety per cent of the respondent institutions with names which indicate that they are junior (community) colleges will limit their accounting instruction to the traditional accounting principles courses. These institutions will be classified as in hypothesis 1.

13. Ten per cent of the respondent institutions with names which indicate that they are technical institutes will limit their accounting instruction to the traditional accounting principles courses. These institutions will be classified as in hypothesis 1.

14. Ninety-five per cent of the respondent institutions with names which indicate that they are branch campuses of a four-year college or university will limit their accounting instruction to the traditional accounting principles courses. These institutions will be classified as in hypothesis 1.

15. None of the respondent institutions with names which indicate that they are a part of an area vocational school district will limit their accounting instruction to the traditional accounting principles courses. These institutions will be classified as in hypothesis 1.

16. A majority of the respondent institutions which offer accounting instruction beyond the traditional accounting principles courses will provide this advanced accounting instruction with greater than 51 per cent of the instructional materials being the traditional course materials. This hypothesis will hold for:

- a. All institutions.
- b. All institutions with names which indicate that they are junior (community) colleges.
- c. All institutions with names which indicate that they are technical institutes.
- d. All institutions with names which indicate that they are branch campuses of a four-year college or university.
- e. All institutions with names which indicate that they are a part of an area vocational school district.

17. Less than 10 per cent of the institutions which report offering technical accounting will report that they utilize the cooperative method in their program.

18. Less than 51 per cent of the respondent institutions which offer accounting instruction will report that more than 74 per cent of their accounting classes will be staffed with a full-time instructor. These institutions will be classified as in hypothesis 16.

19. Less than 20 per cent of the reported full-time instructors will have attained the doctors degree level of education. These instructors will be classified as in hypothesis 16.

20. Eighty per cent of the reported full-time instructors will have majored in accounting. These instructors will be classified as in hypothesis 16.

Significance of the Study

The Vocational Education Act of 1963 (Public Law 88-210) excludes from vocational education "any program to fit individuals for employment

in occupations which the Commissioner determines, and specified in regulations to be generally considered professional or as requiring a baccalaureate or higher degree" (5, p. 408). Although vocationality is dependent upon the purposes of the student, technical accounting instruction can not be the same as professional accounting instruction if it is to qualify as a Federally aided program of vocational education. The objectives of technical accounting instruction must be the preparation of technical accountants. Technical accounting instruction must, therefore, include only that portion of traditional accounting instruction which can be identified as competencies required by the accounting technician. Roberts states that "a technical education program is a terminal program not preparatory to a college degree but geared to meet the needs of industry, business, agriculture, homemaking, and other vocations" (4, p. 289).

The cooperative method of instruction for vocational education is widely accepted as an effective method of instruction. Evidence of this acceptability is demonstrated by the reimbursement for coordination which is permitted by the Vocational Education Act of 1963. Mason and Haines state that the cooperative method consists of the following elements:

1. Related Instruction in School.
2. Selected Training Station.
3. Student-Learner with a Career Objective.
4. Preparatory Curriculum.
5. Step-by-Step Training Plan.
6. Adequate On-the-Job Supervision.
7. A Qualified Teacher-Coordinator.
8. Adequate Coordination Time.
9. Suitable Classroom Facilities and Instructional Materials.
10. Well Defined School Policies Regarding the Program.
11. Well Organized Program Records.
12. Use of an Advisory Committee (1, p. 108).

The first step toward improvement of technical accounting instruction must be a determination of the present instructional effort. Equipped with the knowledge of what is presently being done in this instructional area, technical accounting instructors will be able to proceed with the improvement of their programs for effective preparation of accounting technicians. Ozzello (2, p. 157) indicates that most accounting texts do not provide for the objectives of technical accounting instruction and that instructional materials must be selected with great care. Ozzello further states that "the content in a terminal accounting program should not parallel that offered for transfer to or in a 4-year collegiate institution. The terminal accounting student needs tools which he can immediately put to use in the performance of duties as a technical accountant" (2, p. 159). The accounting technician needs a greater exposure to the cost reporting and controlling functions of accounting as well as greater experience in completing managerial and governmental reports. Technical accounting instruction requires instructional methods which differ from the methods used for the preparation of professional accountants. Ozzello states that "the classroom ought to be a simulated accounting office with office procedures. The utilization of cases, practice sets, laboratory periods, demonstrations, problems, and cooperative training, flavored with individualized instruction could do much to assure a technical program's success" (2, p. 160).

Definition of Terms

For the purposes of this study the following definitions were formulated:

Cooperative Method - A method of instruction which provides the student with a work station wherein the student is gainfully employed while occupational competencies are developed according to a detailed training plan through supervised occupational experience and in-school related instruction which are integrated by the teacher-coordinator.

Technical Accounting Instruction - Instruction necessary to prepare a student for gainful employment as an accounting technician in a position which requires greater competencies than is required of a book-keeper but which requires fewer competencies than is expected of a professional accountant.

Delimitations

The source of the data for this study was limited to those post-secondary vocational education institutions which could be properly classified as publicly supported junior (community) colleges as listed and so classified in the Directory of Junior Colleges, published by the American Association of Junior Colleges, 1972. This data source was used in order to make certain that the institutions studied would be governed by the provisions of the various states' State Plan for Vocational Education thereby making Federal reimbursement for vocational programs possible if provided for in the State Plan.

Basic Assumptions

It was assumed that the utilization of traditional accounting textbooks and teaching methods would indicate that an institution was providing professional accounting instruction even though that instruction was designated by the institution to be technical accounting.

Procedures for Data Collection

A list of the institutions to be studied (Appendix B) was obtained from the Directory of Junior Colleges (1972). This list included all of the institutions which were classified as publicly supported and included the complete membership of the American Association of Junior Colleges except for those institutions excluded by the delimitations of this study.

A questionnaire was printed and mailed with a cover letter (Appendix C) and a return envelope to the chief administrative head of each institution requesting that the appropriate individual be selected and designated to respond.

Instruments

A questionnaire (Appendix A) was constructed to gather information about the technical accounting instructional program of each institution included in the study. Prior to the mailing of this questionnaire, a jury of seven was selected from the institutions which were included in the study. In order to be representative, the jury selected consisted of one junior college from a large metropolitan area, two junior colleges from small communities, two technical institutes, and two branch campuses of four-year institutions.

The questionnaire was submitted to these seven institutions in order to obtain their reaction, criticism, and suggestions. Examination of the responses from five of these seven institutions revealed that the responses were made without any noted problems and it was determined that the instrument would function satisfactorily as a data gathering device.

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CHAPTER II

REVIEW OF RELATED LITERATURE

Studies and literature which deal with the role of two-year post-secondary institutions in providing accounting instruction are almost non-existent. Therefore, it became necessary to examine the literature in areas which are related to the accounting instruction at that level. This was accomplished by examining (1) the growth in purpose of junior colleges, (2) the responsibility of junior colleges for providing vocational education, (3) the need for technical accounting instruction in junior colleges, (4) some of the problems junior colleges encounter with their accounting instruction, and (5) the benefits of the cooperative method of instruction.

The Growth in Purpose of Junior Colleges

Historically, junior colleges were organized to provide instruction equivalent to the first two years of college education. The junior college graduate was then prepared to transfer to a college or university for the completion of a baccalaureate degree. Boyer (4) indicates that the junior colleges of this country are expected to accept an ever increasing share of the responsibility for providing post-secondary education. The Committee on Junior (Community) College Curriculum of the American Accounting Association (1) expressed its belief that most of the introductory accounting instruction will some day be provided by junior colleges because of the rapid growth of these institutions.

The Committee also emphasized that only one or two years of post-secondary education is necessary for many semi-professional and skilled jobs.

Therefore, the junior colleges must accept the responsibility for providing vocational training and specialization for those who do not desire or are not capable of completing four years of college work.

Fibel (9) stated that the two-year colleges are multiplying faster than any other educational institution in this country. He indicated that this growth can be attributed to such factors as open door entrance policies, minimal tuition, smaller classes, teaching-oriented faculty, occupational programs, commuting distance to campus, and the option of terminating or transferring after "trying out" college life for two years.

The present goal which is accepted by most junior colleges is to provide post-secondary education for all who request their services. Cross (7) and the Committee on Junior (Community) College Curriculum of the American Accounting Association (1, p. 5) have both found that junior colleges are expected to offer the following: (1) the traditional freshman and sophomore years of academic college work for those who might wish to transfer to a four-year college or university; (2) occupational or career programs which can be completed in one or two years; (3) general education programs which can be of service to all citizens of the local community; (4) continuing educational programs for re-training and upgrading employed adults in the community; (5) guidance and counseling services for youths and adults in the community to enable them to better respond to the ever present changes in their life, and (6) programs which will improve the cultural and economic welfare of

the community. Similar statements of the objectives for the junior (community) colleges have been expressed by Nelson (16), Martorana (14), Peterson (18), and Kimball (13).

The Responsibility of Junior Colleges for Providing Vocational Education

Until quite recently, the responsibility for providing vocational education rested primarily with the secondary schools. Bartlett (3), calls attention to the fact that skill development has not been considered by many community colleges as worthy of higher education. Therefore, these community colleges have refused to consider offering such skill-oriented programs simply because they are not respectable endeavors for colleges. However, there is a growing awareness that the best place for vocational technical education appears to be at the post-secondary level.

Wagner and Wagner (21) strongly suggest that the high school business education department's role must be modified to provide general education and college preparation. They indicate that vocational business education, typically located in the high schools, must be moved to an appropriate post-secondary institution. Urich and Mauck (20) state their firm belief that the best place to offer vocational technical education is in the two-year community college. Fibel (9) found that, in the opinion of many educators, the community college has emerged as the most appropriate agency for preparing students for entry into middle manpower jobs which require cognitive and manual abilities.

A responsibility for providing vocational technical education was clearly assigned to the community college by the President's Panel of

Consultants on Vocational Education during 1961-62. The Vocational Education Act of 1963 encouraged the development of post-secondary vocational programs and Barlow (2) has indicated that the main purpose of any educational enterprise should be education for employment with the junior college accepting a position of leadership in this preparation.

If the junior college is to accept this challenge and assume a dominant position in providing occupational technical education, some very significant changes will have to occur in many of these junior (community) colleges. Bartlett (3) and Harris (12) both emphasize that the narrow academic definition of higher education must be changed to include a positively oriented commitment to and understanding of occupational education as a major effort within the junior (community) college. Occupational education must be recognized as being an academically respectable role for higher education. Harris further indicated his belief that the success of the junior college movement will depend on how successfully it can address itself to the task of providing semi-professional and technical education. Some of the changes which he deems necessary include:

1. The idea of the comprehensive community college will have to grow from a concept to a practical reality.
2. Junior college presidents will have to seek personal involvement in the occupational education program.
3. Junior college technical curricula must be planned at several levels of rigor, so that students from a rather wide range of academic abilities may be served.
4. Publicly supported community colleges must provide educational opportunities to youth and adults of varying abilities.

5. The greatest changes of all may have to occur in the attitudes of faculty members themselves (12, pp. 137-139).

The Need for Technical Accounting Instruction in Junior Colleges

Although very little literature directly related to the vocational education of technical accountants was found, various writers were reported by Ozzello (17) as having indirectly alluded to the need for such instruction within the junior (community) colleges. The Ozzello study clearly demonstrated the existence of and the need for training accounting technicians. Wykle (22) has reported that the projected growth in accounting jobs from 1968 to 1980 will be 43.4 per cent.

Fibel (9) has suggested that the largest enrollment in any of the occupational programs within the junior (community) college will be found in the business related fields. Goddard (10) and Griffiths (11) also conclude that technical and semi-professional objectives must be of major importance within the instructional program of the junior (community) college.

The Committee on Junior (Community) College Curriculum of the American Accounting Association which studied the junior college curriculum in accounting stated that there does exist sufficient employment opportunities for technical accountants to justify these instructional programs in the junior (community) colleges. The Committee also expressed its belief that the demand for technical accountants will continue to increase for these reasons:

1. The technical accountant can be hired for a smaller salary than would be demanded by a professional accountant.

2. The professional accountant is likely to become dissatisfied with many of the routine tasks which are a part of some accounting jobs and which present little or no challenge to the holder of a bachelor's degree or a graduate degree in accounting.
3. The expected increase in accounting type jobs could result in a shortage of four-year graduates who will be available for employment in some areas and by certain types of employers.
4. The emerging experience by employers of technical accountants which indicates that these employees tend to be less likely to seek other employment and are therefore more easily retained (1, p. 14).

The Committee suggested that junior (community) college accounting instruction should be designed to cover a variety of student needs; however, the Committee expressed its belief that the faculty of junior (community) colleges must emphasize their responsibility for training the accounting technicians. They must accept the responsibility for providing those educational experiences which will enable their students to gain meaningful employment immediately at the conclusion of the two-year program.

Some of the Problems Junior Colleges Encounter with Their Accounting Instruction

Although Somers (19) has indicated that the payoff from junior (community) college vocational education should be the largest, Barlow (2) feels that this potential can not be achieved until vocational programs

offer vastly more options to high school graduates and to out-of-school youth and adults. Although the junior (community) colleges have been committed to the challenge of vocational education on a national level, the individuals staffing these colleges have yet to accept this stated challenge with any degree of dedication beyond mere lip service.

Cross (7) also has indicated that the junior (community) college programs are not entirely successful. She suggests that the junior (community) college must manage to break out of the purely academic mold before vocational technical programs can become something better than mere "non-academic" programs. The junior (community) college must not be a watered-down version of the senior college. Cross feels that the greatest problem faced by the community colleges is the task of preparing a totally new kind of educational program for a totally new kind of student.

One of the greatest areas of concern with the junior (community) college accounting program is that of transferability of courses from the junior college to a four-year institution. The Committee on Junior (Community) College Curriculum of the American Accounting Association (1) reported that the number of students wishing to transfer from the junior (community) college into a baccalaureate degree program with a major in accounting is increasing. The Committee expressed its firm belief that students should be counseled to take only one year of accounting if they intend to transfer to a four-year institution. The Committee recognized the useful purpose served by the advanced accounting courses which are offered by the junior (community) colleges provided these are not

intended to be applied toward a baccalaureate degree. This anti-transfer position assumed by the Committee is primarily based on the feeling that advanced courses offered by the junior (community) colleges are not as rigorous as those offered by the four-year colleges and that the instructors within the junior (community) colleges are not as well qualified as those who instruct the advanced courses in the four-year colleges and universities.

Bartlett (3) suggests that upward articulation, or "transfer," of vocational education does not mean that all occupational programs should be designed so as to permit a transfer of all credits into a baccalaureate degree program. He indicates that providing for upward mobility merely means that vocational programs should be broad enough to permit freedom for students to move in and out of the programs as they desire.

Deakin (8) believes that special courses and special texts need to be developed and designed for technical accounting programs. However, the Committee on Junior (Community) College Curriculum of the American Accounting Association (1) reported that their study of course outlines submitted to them by the junior (community) colleges indicated that the topics covered were those traditionally taught in elementary accounting courses. They also reported that the books used by the junior (community) colleges tended to be the same as those traditionally used by the four-year institutions and that separate courses for transfer and vocational students were rarely found.

The Benefits of the Cooperative Method of Instruction

Boyer (4) has suggested that cooperative work experience education can be expected to play an increasingly important role in the junior (community) college instructional programs since this method of instruction has demonstrated that it is beneficial for the community, the college, the cooperating agencies, and, most important, for the participating students. The United States Office of Education has recognized the value of cooperative education with the statement "this highly effective technique gained prominence and congressional support when the National Advisory Council on Vocational Education reported the part-time cooperative plan is undoubtedly the BEST PROGRAM we have in vocational education. It consistently yields high placement records, high employment stability, and high job satisfaction" (23, p. 4).

Brown (5), concluding a study of cooperative education for the American Association of Junior Colleges, reported that this method of instruction has been proven to be effective and has been listed among the ten most valuable community college innovations while assuming a role of increasing importance in junior colleges throughout the United States. Other expressions of the validity of cooperative education can be found in the Guide for Cooperative Vocational Education prepared by Minnesota University (15) and the First Annual Report of a 3-year exemplary project which was financed by the U. S. Office of Education to study vocational cooperative education as an effective and sound instructional tool (6).

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CHAPTER III

PROCEDURES FOR GATHERING AND TREATING THE DATA

This chapter on procedures is divided into four sections. The first section relates to the development of the questionnaire which was used to gather the necessary data. The second section identifies the population of the study. The third section describes the procedure for the collection of the data and the fourth section describes the procedure for the analysis of the data gathered.

Development of the Questionnaire

A review of the literature suggested that the information which should be obtained by the questionnaire should include information about the type of accounting instructional programs at each institution, the accounting courses which were being offered, the types of instructional materials which were being used, the extent of utilization of the cooperative method of instruction for accounting instruction, and information relative to the experience and educational background of the accounting instructional staff. A questionnaire (see Appendix A) was constructed to gather this information.

The first draft of the questionnaire was presented to several colleagues who were involved with the accounting instructional programs at junior (community) colleges with the request that they offer suggestions for improvements. Based on the suggestions of these instructors, a revised questionnaire was developed and presented for approval

to the members of the advisory committee for this study. This committee suggested modifications which were then included in a third revision of the questionnaire.

Prior to the mailing of the questionnaire, a jury of seven was selected from the institutions which were to be included in the study. In order to make certain that the jury was representative of the population, the jury selected consisted of one junior (community) college from a large metropolitan area, two junior (community) colleges from small communities, two technical institutes, and two branch campuses of four-year colleges. The jury selected consisted of:

Arkansas State University-Beebe Branch
Beebe, Arkansas

Southwest Technical Institute
East Camden, Arkansas

Eastern New Mexico University (Clovis Campus)
Clovis, New Mexico

Altus Junior College
Altus, Oklahoma

Chattanooga State Technical Institute
Chattanooga, Tennessee

Cooke County Junior College
Gainesville, Texas

Tarrant County Junior College (Northeast Campus)
Hurst, Texas

The administrative head of each institution was asked to have the appropriate individual complete the questionnaire and then return it with his reaction, criticism, and suggestions for design improvement. The responses from all seven of these institutions were received and revealed that the responses were made without any noted problems. It was then

determined that the instrument would function satisfactorily as a data gathering device.

Population of the Study

In order to gather data from a national population, a list of the institutions to be studied (see Appendix B) was developed from the Directory of Junior Colleges (1972) which is published annually by the American Association of Junior Colleges. This list included all of the institutions which were classified by the American Association of Junior Colleges as being publicly supported institutions. The list includes institutions which can be divided into four groups when classified according to the name of the institution. These four groups were junior (community) colleges, technical institutes, branch campuses of four-year institutions, and area vocational schools.

A total of 861 institutions were initially identified as the population of this study. Five of these institutions responded, however, that they were no longer junior colleges and that they were now operating as four-year institutions. One institution responded that it was ceasing operation with the close of the 1973 school year.

Therefore, the population of this study was reduced to 855 institutions. These institutions consisted of 626 junior (community) colleges, 107 technical institutes, 100 branch campuses of four-year institutions, and 22 area vocational schools.

Procedures for Collection of the Data

The questionnaire was printed and mailed with a cover letter (see Appendix C) and a return envelope on April 24, 1973. The questionnaire

was addressed to the chief administrative head of each institution which was included in the study with the request that the appropriate person be designated to respond. The cover letters and envelopes were each individually typed in order to personalize the request for information.

A follow-up letter (see Appendix D) was mailed on June 19, 1973 to the same individual at each institution which had not responded by that date. The follow-up letter also enclosed a copy of the questionnaire and another return envelope. The follow-up letters and envelopes were each individually typed in order to personalize the request for information.

Of the 855 institutions included in this study, a total of 693 responded. This represents an overall response of 81 per cent. This response by institutional groups was:

Community Colleges, 512 of 626, 82 per cent;

Technical Institutes, 85 of 107, 79 per cent;

Branch Campuses, 74 of 100, 74 per cent;

Area Vocational Schools, 22 of 22, 100 per cent.

Procedures for Analysis of the Data

The data from the questionnaires were coded and double checked for accuracy before being transferred onto computer worksheets. The worksheets were then delivered to the Computer Center at North Texas State University.

The information on these worksheets was then keypunched on data processing cards and verified by the Computer Center at North Texas State University. The procedure for sorting and tabulating the

frequency of responses was done mechanically, utilizing the computer which is available at North Texas State University.

The tabulated frequencies were recorded and reported according to the type of institution as indicated by the name of the institution, according to the population of the area served by the institution, according to the full-time equivalent enrollment in the institution, and by the state in which the institution was located. Tables were then constructed for study, presentation, and analysis. Each hypothesis was stated as a specified per cent. If that per cent was reached, the hypothesis was accepted.

CHAPTER IV

PRESENTATION AND ANALYSIS OF DATA

The purposes of this study were: (1) to make a survey and comparison of the accounting instruction which was being offered by the four types of post-secondary public institutions within the United States as listed in the Directory of Junior Colleges, (2) to determine the extent to which specially prepared materials were being utilized, (3) to determine the methods of instruction which were being utilized, and (4) to determine the educational level and work experience background of the average full-time instructor who taught accounting in these studied institutions. The data gathered during this investigation are presented in this chapter under four sections: (1) the accounting courses which were offered by the reporting institutions and the most frequently used textbooks for selected courses, (2) an examination of the individual research hypotheses, (3) the experience background reported for the full-time instructors who taught accounting, and (4) the accounting programs classified according to the state in which the institution was located.

The data for this study were collected by use of a questionnaire which was designed for this purpose and which was mailed to each individual institution included in the study. The information reported on the returned questionnaires was then transferred to computer worksheets with frequency distributions and percentages calculated by the computer

center at North Texas State University. In the analysis of data, tables were utilized to report the frequency distributions and percentages. Brief explanations were given to aid in understanding the tables and to expand the information which was presented in the tables.

The Accounting Courses which are Offered by the Reporting Institutions and the Most Frequently Used Textbooks for Selected Courses

Of the 855 institutions included in this study, a total of 665 responded with information regarding the accounting courses which were offered by them. This represents an overall response rate of 77.8 per cent. The response from each of the institutional types was:

Junior (Community) Colleges, 496 of 626, 79.2 per cent;

Technical Institutes, 79 of 107, 73.8 per cent;

Branch Campuses, 71 of 100, 71.0 per cent;

Area Vocational Schools, 19 of 22, 86.4 per cent.

Of these 665 institutions who responded with information, 21 indicated that they did not offer any accounting courses. Information relative to these 21 institutions can be found in Table I.

TABLE I

THE NUMBER OF INSTITUTIONS REPORTING NO ACCOUNTING COURSES OFFERED BY THE INSTITUTION

Type of School	Number of Schools
Junior (Community) Colleges.	5
Technical Institutes	8
Branch Campuses.	5
Area Vocational Schools.	3
Total	<u>21</u>

These 21 institutions represent only 3.2 per cent of the responding institutions. The remaining 644 institutions which indicated that they did offer some accounting instruction listed their accounting courses in the appropriate sections of the questionnaire.

Each institution was requested in Section I of the questionnaire to indicate the time period upon which course length was based at the institution. Information relative to the number of institutions which responded and indicated that they operated on the semester plan with the number of courses offered by each of these institutions can be found in Table II.

TABLE II

THE NUMBER OF INSTITUTIONS REPORTING ACCOUNTING COURSES BASED ON THE SEMESTER PLAN CLASSIFIED ACCORDING TO THE NUMBER OF COURSES OFFERED BY EACH INSTITUTION

Number of Courses	Type of School				
	Junior College	Technical Institute	Branch Campus	Area School	All Schools
1	1	2	1	..	4
2	40	..	19	..	59
3	52	..	8	1	61
4	51	..	9	..	60
5	43	1	3	1	48
6	52	2	3	2	59
7	27	..	3	1	31
8	20	..	..	3	23
9	12	1	..	1	14
10	10	..	1	2	13
11	4	..	..	1	5
12	2	..	..	1	3
13	2	..	..	1	3
Total	316	6	47	14	383

Utilizing the data contained in Table II, the average number of semester-length accounting courses reported by each type of institution was computed as a weighted average. It was determined that the average for all of these institutions was 5.0 courses. An average of 5.1 courses were offered by the junior (community) colleges, an average of 4.7 courses were offered by the technical institutes, an average of 3.5 courses were offered by the branch campuses, and an average of 8.3 courses were offered by the area vocational schools.

Information relative to the number of institutions which responded and indicated that they operated on the quarter plan with the number of courses offered by each of these institutions can be found in Table III.

Utilizing the data contained in Table III, the average number of quarter length accounting courses reported by each type of institution was computed as a weighted average. It was determined that the average for all of these institutions was 6.6 courses. An average of 6.6 courses were offered by the junior (community) colleges, an average of 7.1 courses were offered by the technical institutes, an average of 5.1 courses were offered by the branch campuses, and an average of 6.0 courses were offered by the area vocational schools.

Each institution was requested to list in Section III of the questionnaire its courses which were offered as preparation for further training and which could satisfy part of the requirements for a baccalaureate degree upon transfer to another institution capable of granting such degree. Of the 644 institutions which responded with information regarding the accounting courses which were offered by them, a total of

TABLE III

THE NUMBER OF INSTITUTIONS REPORTING ACCOUNTING COURSES BASED
ON THE QUARTER PLAN CLASSIFIED ACCORDING TO THE NUMBER
OF COURSES OFFERED BY EACH INSTITUTION

Number of Courses	Type of School				
	Junior College	Technical Institute	Branch Campus	Area School	All Schools
1	1	1	1	..	3
2	11	3	3	..	17
3	17	7	3	..	27
4	18	5	..	..	23
5	17	2	2	..	21
6	29	9	1	2	41
7	10	6	1	..	17
8	13	7	2	..	22
9	13	6	..	..	19
10	19	5	1	..	25
11	5	2	1	..	8
12	4	2	..	..	6
13	4	3	..	..	7
14	1	..	..	..	1
15	2	..	..	..	2
16	..	..	..	..	..
17	..	..	..	..	..
18	..	1	..	..	1
Total	164	59	15	2	240

566 of these institutions listed courses under Section III of the questionnaire. These university parallel-transfer courses are presented in Table IV.

A total of 14,399 sections of accounting classes were reported by the 644 institutions per calendar year. An examination of Table IV reveals that 9,758 of these sections were listed as being offered for

TABLE IV--Continued

Course Title	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	Schools N=491	Sections N=11473	Schools N=71	Sections N=1737	Schools N=66	Sections N=809	Schools N=16	Sections N=380	Schools N=644	Sections N=14399
Financial Acctg. III	10								1	10
Fundamentals of Acctg. I	4	36							4	36
Fundamentals of Acctg. II	4	28							4	28
General Acctg. I	4	8							4	8
General Acctg. II	1	2							1	2
Governmental Acctg.	2	3	2	5					4	8
Intermediate I	149	318	13	35	17	30	1	1	180	384
Intermediate II	87	169	10	29	6	13			103	211
Intermediate III	5	8	3	5	1	1			9	14
Managerial I	35	106			15	27			50	133
Managerial II					4	6			4	6
Municipal Finance									1	2
Payroll Acctg.	1	2							7	11
Retail Acctg.	4	5	2	5					1	1
Secretarial Acctg. I	1	1							1	1
Secretarial Acctg. II	5	7	1	1					6	8
Small Business Acctg.	1	1							1	1
Tax - Income I	64	137	8	15	9	17			81	169
Tax - Income II	9		1	2					7	11

TABLE IV--Continued

Course Title	Type of School				
	Junior College	Technical Institute	Branch Campus	Area School	All Schools
	Schools N=491 Sections N=11473	Schools N=71 Sections N=1737	Schools N=66 Sections N=809	Schools N=16 Sections N=380	Schools N=644 Sections N=14399
Total Sections	8537	648	556	17	9758
Per cent of all transfer sections of all schools	87.5	6.6	5.7	0.2	100.0
Per cent of all sections reported by each type of school	74.4	37.3	68.7	4.5	67.8

transfer purposes and comprise 67.8 per cent of all of the sections reported by all of the institutions. Although the 491 junior (community) colleges represent only 76.2 per cent of the 644 institutions, these colleges reported 8,537 sections of transfer classes. These 8,537 sections represent 87.5 per cent of all of the transfer sections reported by all of the institutions and 74.4 per cent of all of the sections of accounting classes offered by the junior (community) colleges.

The 71 technical institutes reported offering a total of 1,737 sections of accounting per calendar year. An examination of Table IV reveals that 648 of these sections were listed as being offered for transfer purposes and comprise 37.3 per cent of the total accounting sections offered by all of the technical institutes. These 71 technical institutes represent 11.0 per cent of the reporting institutions; however, the 648 sections of transfer sections which were reported by the technical institutes represent only 6.6 per cent of all of the transfer sections reported by all of the institutions.

The 66 branch campuses reported offering a total of 809 sections of accounting classes per calendar year. An examination of Table IV reveals that 556 of these sections were listed as being offered for transfer purposes and comprise 68.7 per cent of the total accounting sections offered by all of the branch campuses. These 66 branch campuses represent 10.3 per cent of the reporting institutions; however, the 556 sections of transfer classes which were reported by the branch campuses represent 5.7 per cent of all of the transfer sections reported by all of the reporting institutions.

The 16 area vocational schools reported offering a total of 380 sections of accounting classes per calendar year. An examination of Table IV reveals that 17 of these sections were offered for transfer purposes and comprise 4.5 per cent of the total accounting sections offered by all of the area vocational schools. These 16 area vocational schools represent 2.3 per cent of the reporting institutions; however, the 17 sections of transfer classes which were reported by the area vocational schools represent only 0.2 per cent of all of the transfer sections reported by all of the institutions.

The three courses listed in Table IV as Principles I, Principles II, and Principles III total 8,266 sections of the transfer classes reported. These three courses comprise 84.7 per cent of all of the sections of transfer classes and 57.4 per cent of all of the accounting sections reported by all of the institutions.

The five next most offered courses for transfer purposes as listed in Table IV are Intermediate I (384 sections), Cost I (276 sections), Intermediate II (211 sections), Tax - Income I (169 sections), and Managerial I (133 sections). These five courses comprise an additional 12.0 per cent of all of the sections of transfer classes and 8.2 per cent of all of the accounting sections reported by all of the reporting institutions.

A total of 34 different accounting courses were reported by the responding institutions as being offered for transfer purposes. These 34 different courses are listed in Table IV. Twenty of these 34 courses were courses which were each listed by less than 1 per cent of the

reporting institutions. These 20 courses represent 58.8 per cent of the 34 different courses reported as being offered for transfer purposes.

Section IV of the questionnaire requested the institutions to list their courses which were offered as a part of their technical accounting program which could terminally lead to direct employment as a technical accountant and which were not offered as preparation for further training or to satisfy part of the requirements for a baccalaureate degree upon transfer to another institution capable of granting such degree. Of the 644 institutions which responded with information regarding accounting courses offered by them, a total of 407 of these institutions listed courses under Section IV of the questionnaire. These technical-terminal courses are contained in Table V.

Of the 14,399 sections of accounting classes reported by the 644 institutions, 4,080 sections are included in Table V and were listed by the institutions as being offered as a part of the technical-terminal accounting program. These 4,080 sections of technical-terminal classes represent 28.3 per cent of all of the sections of accounting reported by all of the institutions. Although the 491 junior (community) colleges represent 76.2 per cent of the 644 institutions, these colleges reported 2,552 sections of technical classes. These 2,552 sections of technical classes represent 62.6 per cent of all of the technical sections reported by all of the institutions and 22.2 per cent of all of the sections of accounting classes offered by the junior (community) colleges.

The 71 technical institutes reported offering a total of 1,737 sections of accounting classes. An examination of Table V reveals that

TABLE V
 THE NUMBER OF SCHOOLS REPORTING TECHNICAL-TERMINAL COURSES
 AND THE NUMBER AND PERCENTAGE OF SECTIONS REPORTED

Course Title	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	Schools N=491	Sections N=11473	Schools N=71	Sections N=1737	Schools N=66	Sections N=809	Schools N=16	Sections N=380	Schools N=644	Sections N=14399
Principles I	47	297	42	229	11	67	12	96	112	689
Principles II	45	203	37	187	10	39	11	65	103	494
Principles III	21	80	24	102	1	3	.	.	46	185
Principles IV	1	2	.	.	.	.	.	.	1	2
Acctg. for Medical Offices	4	6	.	.	.	.	.	.	4	6
Acctg. Fundamentals	9	37	.	.	1	2	.	.	10	39
Acctg. Lab Study	1	1	.	.	.	.	.	.	1	1
Acctg. Practices I	5	23	.	.	.	.	.	.	5	23
Acctg. Practices II	4	10	.	.	.	.	.	.	4	10
Acctg. Practice Seminar	2	2	1	2	.	.	.	.	3	4
Acctg. Procedures I	7	26	1	12	.	.	.	.	8	38
Acctg. Procedures II	1	4	.	.	.	.	.	.	1	4
Acctg. Systems	6	6	3	3	1	2	.	.	11	12
Advanced Principles	10	14	9	11	.	.	1	1	20	26
Applied Acctg. I	53	194	4	19	6	15	1	1	64	229

TABLE V--Continued

Course Title	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	Schools	Sections	Schools	Sections	Schools	Sections	Schools	Sections	Schools	Sections
Cost Acctg. I	129	208	38	93	8	20	12	28	187	349
Cost Acctg. II	17	29	7	20	1	4	2	3	28	57
Cost Acctg. III	3	9							3	9
Data Processing Acctg.	3	4							4	5
Elementary Acctg.	1	2							1	2
Farm Acctg.	1	1							1	1
Financial Acctg. I	4	9							5	10
Financial Management	1	1							1	1
Financial Statements	3	4				3			6	10
Fundamentals of Acctg. I	2	8							3	9
Fundamentals of Acctg. II	2	8							2	8
Fundamentals of Acctg. III	2	8							2	8
General Acctg. I	16	84							18	93
General Acctg. II	4	17							5	19
Governmental Acctg.	8	9							14	28
Individual Problems	2	4							4	10
Intermediate I	102	189	29	62		13	12	27	149	291
Intermediate II	59	109	18	42	3	5	9	21	89	177
Intermediate III	7	19	2	4					9	23

TABLE V--Continued

Course Title	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	Schools N=491	Sections N=1473	Schools N=71	Sections N=1737	Schools N=66	Sections N=809	Schools N=16	Sections N=380	Schools N=644	Sections N=14399
Internship I	2	3	1	1	.	.	.	.	3	4
Internship II	1	2	.	.	.	.	.	.	1	2
Introduction to Acctg. I	4	15	.	.	.	.	.	.	4	15
Introduction to Acctg. II	1	2	.	.	.	.	.	.	1	2
Managerial I	23	35	3	11	5	5	5	9	36	60
Motel Bookkeeping	.	.	.	.	1	1	.	.	1	1
Municipal Finance	2	3	.	.	.	.	.	.	2	3
Office Acctg.	2	4	.	.	.	.	.	.	2	4
Office Records Management	1	1	.	.	.	.	.	.	1	1
Payroll Acctg.	18	21	5	8	2	6	3	7	28	42
Practical Acctg. I	5	20	.	.	.	.	.	.	5	20
Practical Acctg. II	5	14	.	.	.	.	.	.	5	14
Practical Acctg. III	3	5	.	.	.	.	.	.	3	5
Proprietorship Acctg.	2	7	.	.	.	.	.	.	2	7
Recordkeeping	3	14	.	.	.	.	1	1	4	15
Research	.	.	1	1	.	.	.	.	1	1
Retail Acctg.	.	.	1	1	.	.	.	.	1	1
School District Acctg.	1	1	.	.	.	.	.	.	1	1
Secretarial Acctg. I	28	54	2	5	3	6	.	.	33	65
Secretarial Acctg. II	4	9	1	1	1	3	.	.	6	13

TABLE V--Continued

Course Title	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	Schools N=491	Sections N=11473	Schools N=71	Sections N=1737	Schools N=66	Sections N=809	Schools N=16	Sections N=380	Schools N=644	Sections N=14399
Small Business Acctg.	4	14	.	.	.	.	.	.	4	14
SUPERVISED WORK EXPERIENCE I	2	5	.	.	.	.	.	.	2	5
SUPERVISED WORK EXPERIENCE II	2	3	.	.	.	.	.	.	2	3
Tax - Income I	123	229	27	55	10	14	13	24	173	322
Tax - Income II	17	30	5	12	1	5	2	4	25	51
Tax - State and Local	.	.	.	.	.	3	.	.	1	3
Vocational Acctg.	1	1	.	.	.	.	.	.	1	1
Total Sections	2552	980	980	231	317	4080				
Per cent of all technical sections of all schools	62.6	24.0	24.0	5.7	7.7	100.0				
Per cent of all sections reported by each type of school	22.2	56.4	28.6	83.4	28.3					

980 of these sections were listed as being offered as a part of the technical-terminal accounting program and comprise 56.4 per cent of the total accounting sections offered by all of the technical institutes. These 71 technical institutes represent 11.0 per cent of the reporting institutions; however, the 980 sections of technical classes which were reported by the technical institutes represent 24.0 per cent of all of the technical sections reported by all of the institutions.

The 66 branch campuses reported offering a total of 809 sections of accounting classes. An examination of Table V reveals that 231 of these sections were listed as being offered as a part of a technical-terminal accounting program and comprise 28.6 per cent of the total accounting sections offered by all of the branch campuses. These 66 branch campuses represent 10.3 per cent of the reporting institutions; however, the 231 sections of technical classes which were reported by these branch campuses represent 5.7 per cent of all of the technical sections reported by all of the reporting institutions.

The 16 area vocational schools reported offering a total of 380 sections of accounting classes. An examination of Table V reveals that 317 of these sections were offered as a part of a technical-terminal accounting program and comprise 83.4 per cent of the total accounting sections offered by all of the area vocational schools. These 16 area vocational schools represent 2.3 per cent of the reporting institutions; however, the 317 sections of technical classes which were reported by the area vocational schools represent 7.7 per cent of all of the technical sections reported by all of the institutions.

The four courses listed in Table V as Principles I, Principles II, Principles III, and Principles IV total 1,370 sections of the technical classes reported. These four courses comprise 33.6 per cent of all of the sections of technical classes and 9.5 per cent of all of the accounting sections reported by all of the institutions.

The five next most offered courses for technical program purposes as listed in Table V are Cost I (349 sections), Tax - Income I (322 sections), intermediate I (291 sections), Applied Accounting I (229 sections), and Intermediate II (177 sections). These five courses comprise an additional 1,368 sections of the technical classes reported and represent an additional 33.5 per cent of all of the sections of technical accounting and 9.5 per cent of all of the accounting sections reported by all of the institutions.

A total of 80 different accounting courses were reported by the responding institutions as being offered as a part of a program for technical-terminal accounting students. These 80 different courses are listed in Table V. Fifty-two of these 80 courses were courses which were each listed by less than 1 per cent of the reporting institutions. These 52 courses represent 65.0 per cent of the 80 different courses reported as being offered for technical-terminal program purposes.

Section V of the questionnaire requested the institutions to list their courses which were offered as a part of their accounting program but which were not a part of either the university parallel-transfer program or the technical-terminal accounting program. Of the 644 institutions which responded with information regarding the accounting

courses offered by them, a total of 161 of these institutions listed courses under Section V of the questionnaire. These non-credit community service courses are contained in Table VI.

Of the 14,399 sections of accounting classes reported by the 644 institutions, 561 of these sections are included in Table VI and are the courses listed by the reporting institutions as being offered as non-credit community service courses. These 561 sections of non-credit community service classes represent 3.9 per cent of all of the sections of accounting reported by all of the institutions. Although the 491 junior (community) colleges represent 76.2 per cent of the 644 institutions, these colleges reported 386 sections of community service classes. These 386 sections represent 68.8 per cent of all of the non-credit community service sections reported by all of the institutions and 3.4 per cent of all of the sections of accounting classes offered by the junior (community) colleges.

The 71 technical institutes reported offering a total of 1,737 sections of accounting classes. An examination of Table VI reveals that 107 of these sections were listed as being offered as a part of the non-credit community service program and comprise 6.2 per cent of the total accounting sections offered by all of the technical institutes. These 71 technical institutes represent 11.0 per cent of the reporting institutions; however, the 107 sections of non-credit community service classes which were reported by the technical institutes represent 19.1 per cent of all of the non-credit sections reported by all institutions.

The 66 branch campuses reported offering a total of 809 sections of accounting classes. An examination of Table VI reveals that 22 of these

TABLE VI

THE NUMBER OF SCHOOLS REPORTING COMMUNITY SERVICE COURSES
AND THE NUMBER AND PERCENTAGE OF SECTIONS REPORTED

Course Title	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	Schools N=491	Sections N=11473	Schools N=71	Sections N=1737	Schools N=66	Sections N=809	Schools N=16	Sections N=380	Schools N=644	Sections N=14399
Principles I	7	9	6	22	3	4	2	6	18	41
Principles II	5	6	5	21	3	3	2	6	15	36
Principles III	1	1	3	17	.	.	.	.	4	18
Acctg. for Non-Accountants	4	6	.	.	.	.	.	.	4	6
Acctg. Fundamentals	2	17	1	6	.	.	.	.	3	23
Acctg. Procedures I	3	7	.	.	.	.	.	.	3	7
Acctg. Procedures II	2	5	.	.	.	.	.	.	2	5
AIB Acctg. I	1	2	.	.	1	1	.	.	2	3
AIB Acctg. II	1	2	.	.	.	.	.	.	1	2
Applied Acctg. I	1	3	.	.	.	.	.	.	1	3
Asset Management	1	1	.	.	.	.	.	.	1	1
Auditing I	.	.	.	.	3	3	.	.	3	3
Basic Acctg.	5	9	2	2	.	.	.	.	7	11
Basic Bookkeeping I	10	26	1	1	.	.	.	.	11	27
Bookkeeping I	24	61	8	26	.	.	5	11	37	98
Bookkeeping II	9	15	1	2	.	.	1	3	11	20

TABLE VI--Continued

Course Title	Type of School											
	Junior College		Technical Institute		Branch Campus		Area School		All Schools			
	Schools	Sections	Schools	Sections	Schools	Sections	Schools	Sections	Schools	Sections		
Bookkeeping III	2	N=1473	2	N=1737	2	N=809	2	N=380	2	N=644	2	N=14399
Bookkeeping and Acctg. I	3	11	3	11	3	11	3	11	3	11	3	11
College Acctg. I	1	4	1	4	1	4	1	4	1	4	1	4
College Acctg. II	1	4	1	4	1	4	1	4	1	4	1	4
Cost Acctg. I	1	2	1	2	1	3	1	2	1	7	1	4
CPA Review	1	4	1	4	1	3	1	4	1	7	1	4
Farm Acctg.	1	1	1	1	1	1	1	1	1	1	1	1
Financial Statements	3	3	3	3	3	3	3	3	3	3	3	3
General Acctg. I	3	13	3	13	3	1	3	13	3	4	3	14
General Acctg. II	2	3	2	3	2	1	2	3	2	3	2	4
Governmental Acctg.	6	7	6	7	6	1	6	7	6	6	6	7
Individual Problems	1	1	1	1	1	1	1	1	1	1	1	1
Intermediate I	1	1	1	1	1	3	1	1	1	3	1	3
Introduction to Acctg. I	1	1	1	1	1	1	1	1	1	2	1	4
Introduction to Acctg. II	1	1	1	1	1	1	1	1	1	1	1	2
Inventories	1	1	1	1	1	1	1	1	1	1	1	1
Motel Bookkeeping	1	1	1	1	1	1	1	1	1	1	1	1
Municipal Finance	1	3	1	3	1	1	1	3	1	1	1	3
Payroll Acctg.	1	1	1	1	1	1	1	1	1	2	1	2

TABLE VI--Continued

Course Title	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	Schools N=491	Sections N=11473	Schools N=71	Sections N=1737	Schools N=66	Sections N=809	Schools N=16	Sections N=380	Schools N=644	Sections N=14399
Recordkeeping	6	13	1	1	.	.	.	.	7	14
Secretarial Acctg. I	6	8	1	1	1	1	.	.	8	10
Small Business Acctg.	13	22	1	1	.	.	.	.	14	23
Tax - Income I	51	92	2	4	2	2	4	14	59	112
Tax - Income II	3	7	.	.	.	.	.	.	3	7
Tax - Personal	5	13	.	.	.	.	.	.	5	13
Total Sections	386		107		22		46		561	
Per cent of all community-service sections of all schools	68.8		19.1		3.9		8.2		100.0	
Per cent of all sections reported by each type of school	3.4		6.2		2.7		12.1		3.9	

sections were listed as being offered as a part of the non-credit community service program and comprise 2.7 per cent of the total sections of accounting offered by all of the branch campuses. These 66 branch campuses represent 10.3 per cent of the reporting institutions; however, the 22 sections of non-credit community service classes which were reported by these branch campuses represent 3.9 per cent of all of the non-credit community service sections reported by all of the reporting institutions.

The 16 area vocational schools reported offering a total of 380 sections of accounting classes. An examination of Table VI reveals that 46 of these sections were offered as a part of the non-credit community service program and comprise 12.1 per cent of the total accounting sections offered by all of the area vocational schools. These 16 area vocational schools represent 2.3 per cent of the reporting institutions; however, the 46 sections of non-credit community service classes which were reported by the area vocational schools represent 8.2 per cent of all of the community service sections reported by all of the institutions.

The eight most offered courses for non-credit community service purposes listed in Table VI consist of Tax - Income I (112 sections), Bookkeeping I (98 sections), Principles I (41 sections), Principles II (36 sections), Basic Bookkeeping I (27 sections), Accounting Fundamentals (23 sections), Small Business Accounting (23 sections), and Bookkeeping II (20 sections). These eight courses comprise 67.7 per cent of all of the sections of non-credit community service accounting classes and are 2.6 per cent of all of the accounting sections reported.

A total of 41 different accounting courses were reported by the responding institutions as being offered as a part of a non-credit community service program. These 41 courses are listed in Table VI. Thirty of these 41 courses were each listed by less than 1 per cent of the reporting institutions. These 30 courses represent 73.2 per cent of the 41 different courses reported as being offered for community service purposes.

Table VII contains the frequency distributions developed from the responses of the 644 institutions which reported offering accounting courses. The frequencies are presented for each of the three types of accounting instructional programs for comparative purposes.

TABLE VII
THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL
REPORTING ACCOUNTING PROGRAMS CLASSIFIED
ACCORDING TO THE TYPE OF PROGRAM

Program	Type of School									
	Junior College N=491		Technical Institute N=71		Branch Campus N=66		Area School N=16		All Schools N=644	
	#	%	#	%	#	%	#	%	#	%
University Parallel- Transfer	484	98.6	21	29.6	58	87.9	3	18.8	566	87.9
Technical-Terminal	311	63.5	57	80.3	23	39.9	16	100.0	407	63.2
Community Service	127	25.9	17	23.9	10	15.2	7	43.8	161	25.0

An examination of Table VII discloses that the junior (community) colleges appear to place the greatest emphasis on providing university parallel-transfer accounting courses. This same observation appears to be true for the branch campuses of four-year institutions. While 98.6 per cent of the junior colleges and 87.9 per cent of the branch campuses of four-year institutions reported offering university parallel-transfer courses in accounting, 29.6 per cent of the technical institutes and 18.8 per cent of the area vocational schools reported offering this type of course.

Technical-terminal accounting courses were reported by 100.0 per cent of the area vocational schools and 80.3 per cent of the technical institutes. An examination of Table VII reveals that these technical institutes and area vocational schools appear, therefore, to place the greatest emphasis on providing technical accounting courses.

Although providing community service courses is recognized as one of the primary responsibilities of the post-secondary institutions, only 25.0 per cent of the responding institutions indicated that they offered any non-credit community service accounting courses. This information is presented in Table VII.

With each course listed in Sections III, IV, and V of the questionnaire, the reporting institutions were also requested to indicate the textbook which had been selected by their staff for use by that school. The information regarding textbook selections which was obtained from the 644 institutions which responded to Sections III, IV, and V of the questionnaire is presented in Table VIII and is limited to selected

TABLE VIII

THE NUMBER AND PERCENTAGE OF SECTIONS REPORTED FOR SELECTED COURSES
CLASSIFIED ACCORDING TO THE TEXTBOOK USED

Textbook	Type of Program							
	Transfer		Technical		Service		Total	
	Sec.	%	Sec.	%	Sec.	%	Sec.	%
Principles:								
Niswonger & Fess	4019	48.6	871	63.6	78	82.1	4968	51.1
Pyle & White	2046	24.8	169	12.3	..	..	2215	22.8
All others combined	2201	26.6	330	24.1	17	17.9	2548	26.1
Total	8266	100.0	1370	100.0	95	100.0	9731	100.0
Intermediate:								
Simons & Karrenbrock	246	40.4	272	55.4	3	100.0	521	47.2
Welsch, Zlatkovich & W.	153	25.1	119	24.2	..	..	272	24.7
All others combined	210	34.5	100	20.4	..	..	310	28.1
Total	609	100.0	491	100.0	3	100.0	1103	100.0
Cost:								
Matz & Curry	172	56.8	228	54.9	4	57.1	404	55.7
Brock, Palmer, & Archer	25	8.3	67	16.1	1	14.3	93	12.8
All others combined	106	34.9	120	29.0	2	28.6	228	31.5
Total	303	100.0	415	100.0	7	100.0	725	100.0
Taxation:								
South-Western	41	22.8	116	31.1	12	9.1	169	24.7
Commerce Clearing House	70	38.9	89	23.9	8	6.1	167	24.4
All others combined	69	38.3	168	45.0	112	84.8	349	50.9
Total	180	100.0	373	100.0	132	100.0	685	100.0
Managerial:								
Moore & Jaedicke	42	30.2	22	36.7	..	..	64	32.2
Horngren	39	28.1	13	21.7	..	..	52	26.1
All others combined	58	41.7	25	41.6	..	..	83	41.7
Total	139	100.0	60	100.0	..	..	199	100.0

courses. The two most popular textbooks are presented for each of the selected courses with the popularity based on the number of sections which were reported as being instructed with a given textbook rather than the number of institutions which indicated using that textbook.

An Examination of the Individual Research Hypotheses

Each hypothesis was stated as a specified per cent of the responding institutions. Therefore, if that specified per cent was reached, the hypothesis was accepted. However, a minimum of five reporting institutions within an individual class was arbitrarily set for hypothesis testing purposes.

Hypothesis One

According to research hypothesis one, a majority of the responding institutions would indicate that they offered technical accounting courses with this hypothesis holding for:

- a. All institutions
- b. Institutions with population of area served:
 1. Less than 20,000
 2. 20,000 to 499,999
 3. 50,000 to 99,999
 4. 100,000 to 499,999
 5. 500,000 to 999,999
 6. 1,000,000 or more

- c. Institutions with full-time equivalent enrollment:
 - 1. Less than 1,000
 - 2. 1,000 to 4,999
 - 3. 5,000 to 7,999
 - 4. 8,000 to 11,999
 - 5. 12,000 or more

Section I of the questionnaire requested each institution to report the population of the area which was served by the institutions, the number of full-time equivalent students enrolled in the institution, and the types of instructional programs which were offered by the institution. A total of 693 institutions responded with Section I of the questionnaire completed. The number of each type of institution which responded is presented in Table IX classified according to the population of the area served by the institution as well as by the number of full-time equivalent students attending the institution.

All of the tables which preceded Table IX presented information which was based on the responses received from the 644 institutions which returned questionnaires with sections III, IV, and V completed, together with the 21 institutions which indicated that they did not offer any accounting. An additional 28 institutions responded with Section I of the questionnaire completed for a total of 693 responding institutions with information requested by Section I. Information relative to the number and per cent of the institutions which responded and indicated that they offered technical accounting classified according to the

TABLE IX

THE NUMBER OF EACH TYPE OF SCHOOL WHICH RESPONDED WITH SECTION I OF THE QUESTIONNAIRE COMPLETED CLASSIFIED ACCORDING TO THE POPULATION OF THE AREA SERVED BY THE SCHOOL AND ACCORDING TO THE NUMBER OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL

Classes	Type of School				
	Junior College	Technical Institute	Branch Campus	Area School	All Schools
Population Served:					
Less than 20,000	46	2	14	3	65
20,000- 49,999	85	20	14	2	121
50,000- 99,999	117	20	18	1	156
100,000-499,999	183	32	12	14	241
500,000-999,999	55	6	6	..	67
1,000,000 or More	26	5	10	2	43
Total	512	85	74	22	693
FTE Enrollment:					
Less than 1,000	152	46	48	10	256
1,000 to 4,999	287	37	25	10	359
5,000 to 7,999	41	1	1	1	44
8,000 to 11,999	20	1	..	..	21
12,000 or More	12	..	..	1	13
Total	512	85	74	22	693

population of the area which is served by the institution can be found in Table X.

An examination of Table X indicates that, of the 693 responding institutions, 412 indicated that they did offer technical accounting instructional programs. These 412 institutions represent 59.5 per cent of the 693 institutions which responded. Therefore, since these institutions as a whole exceeded the required 50.1 per cent level, hypothesis 1.a was accepted.

TABLE X

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING TECHNICAL ACCOUNTING PROGRAMS CLASSIFIED ACCORDING TO THE POPULATION OF THE AREA SERVED BY THE SCHOOL

Population	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Less than 20,000	26	56.5	1	50.0	4	28.6	..	. .	31	47.7
20,000- 49,999	48	56.5	15	75.0	4	28.6	2	100.0	69	57.0
50,000- 99,999	56	47.9	14	70.0	5	27.8	1	100.0	76	48.7
100,000-499,999	132	72.1	21	65.6	5	41.8	12	85.7	170	70.5
500,000-999,999	36	65.5	4	66.7	3	50.0	..	. .	43	64.1
1,000,000 or more	14	53.9	2	40.0	5	50.0	2	100.0	23	53.5
All Areas	312	60.9	57	67.1	26	35.1	17	77.3	412	59.5

A further examination of Table X indicates that when all of these 412 responding institutions are classified according to the population of the area which was served by the institutions, only those institutions which were in the less-than-20,000 class and those institutions which were in the 50,000-to-99,999 class failed to reach the required 50.1 per cent level. Therefore, hypothesis 1.b.1 and 1.b.3 were rejected and hypothesis 1.b.2, 1.b.4, 1.b.5, and 1.b.6 were accepted.

Information relative to the number and per cent of institutions which responded and indicated that they offered technical accounting courses classified according to the number of full-time equivalent students who attended the institution can be found in Table XI.

TABLE XI

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING
TECHNICAL ACCOUNTING PROGRAMS CLASSIFIED ACCORDING
TO THE NUMBER OF FULL-TIME EQUIVALENT
STUDENTS ATTENDING THE SCHOOL

Number of Students	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Less than 1,000	72	47.4	31	67.4	12	25.0	6	60.0	121	47.3
1,000 to 4,999	188	65.5	24	64.9	13	52.0	9	90.0	234	65.2
5,000 to 7,999	30	73.2	1	100.0	1	100.0	1	100.0	33	75.0
8,000 to 11,999	12	60.0	1	100.0	..	..	..	..	13	61.9
12,000 or more	10	83.3	..	..	..	..	1	100.0	11	84.6
All Classes	312	60.9	57	67.1	26	35.1	17	77.3	412	59.5

An examination of Table XI indicates that when all of these 412 responding institutions are classified according to the number of full-time equivalent students attending the school, only those institutions which were in the less-than-1,000 class failed to reach the required 50.1 per cent level. Therefore, hypothesis 1.c.1 was rejected and 1.c.2, 1.c.3, 1.c.4, and 1.c.5 were accepted.

Hypothesis Two

According to research hypothesis two, at least 25 per cent of the responding institutions with names which indicated that they were junior (community) colleges would report that they offered technical accounting

instruction with the hypothesis holding for these colleges as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 512 could be identified as being junior (community) colleges. Of these 512 responding junior colleges, 312 indicated that they offered technical accounting programs. The responses of these 312 junior colleges can be found in Table X. These 312 junior colleges represent 60.9 per cent of the reporting junior colleges. Therefore, since these colleges as a whole exceeded the required 25.0 per cent level, hypothesis 2.a was accepted.

A further examination of Table X indicates that when all of these 312 responding junior (community) colleges are classified according to the population of the area which is served by the college, all of the individual classes exceeded the required 25.0 per cent level. Therefore, hypothesis 2.b.1, 2.b.2, 2.b.3, 2.b.4, 2.b.5, and 2.b.6 were accepted.

A further examination of Table XI indicates that when all of these 312 responding junior (community) colleges were classified according to the number of full-time equivalent students who attended the college, all of the individual classes exceeded the required 25.0 per cent level. Therefore, hypothesis 2.c.1, 2.c.2, 2.c.3, 2.c.4, and 2.c.5 were accepted.

Hypothesis Three

According to research hypothesis three, at least 80 per cent of the responding institutions with names which indicated that they were technical institutes would report that they offered technical accounting

instruction with the hypothesis holding for these institutes as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 85 could be identified as being technical institutes. Of these 85 responding technical institutes, 57 indicated that they offered technical accounting programs. The responses of these 57 technical institutes can be found in Table X. These 57 technical institutes represent 67.1 per cent of the reporting technical institutes. Therefore, since these technical institutes as a whole failed to reach the 80.0 per cent level required, hypothesis 3.a was rejected.

A further examination of Table X indicates that when all of these 57 technical institutes were classified according to the population of the area which was served by the institute, all of the individual classes failed to reach the required 80.0 per cent level. However, there were not a sufficient number of institutions for hypothesis testing purposes in the Less-than-20,000 class. Therefore, hypothesis 3.b.2, 3.b.3, 3.b.4, 3.b.5, and 3.b.6 were rejected and hypothesis 3.b.1 could not be tested.

An examination of Table XI reveals the responses of these 57 technical institutes when classified according to the number of full-time equivalent students who attended the institute. Only the institutions in the Less-than-1,000 class and the 1,000-to-4,999 class were sufficient in number for hypothesis testing purposes. The institutes in both of these classes failed to reach the required 80.0 per cent level. Therefore, hypothesis 3.c.1 and 3.c.2 were rejected and hypothesis 3.c.3, 3.c.4, and 3.c.5 could not be tested.

Hypothesis Four

According to research hypothesis four, at least 10 per cent of the responding institutions with names which indicated that they were branch campuses of a four-year college or university would report that they offered technical accounting instruction with the hypothesis holding for these branch campuses as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 74 could be identified as being branch campuses of a four-year college or university. Of these 74 branch campuses, only 26 indicated that they offered technical accounting programs. The responses of these 26 branch campuses can be found in Table X. These 26 branch campuses represent 35.1 per cent of the reporting branch campuses. Therefore, since these branch campuses as a whole exceeded the required 10.0 per cent level, hypothesis 4.a was accepted.

A further examination of Table X indicates that when all of these 26 branch campuses are classified according to the population of the area which was served by the branch campus, all of the individual classes exceeded the required 10.0 per cent level. Therefore, hypothesis 4.b.1, 4.b.2, 4.b.3, 4.b.4, 4.b.5, and 4.b.6 were accepted.

An examination of Table XI reveals the responses of these 26 branch campuses when classified according to the number of full-time equivalent students who attended the branch campuses. Since there were less than the required number of institutions in every class except the classes of Less-than-1,000 and 1,000-to-4,999, hypothesis 4.c.3, 4.c.4, and 4.c.5 could not be tested. However, the institutions in each of these two

classes exceeded the required 10.0 per cent level. Therefore, hypothesis 4.c.1 and 4.c.2 were accepted.

Hypothesis Five

According to research hypothesis five, at least 70 per cent of the responding institutions with names which indicated that they were a part of an area vocational school district would indicate that they offered technical accounting instruction with the hypothesis holding for these schools as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 22 could be identified as being area vocational schools. Of these 22 area vocational schools, 17 indicated that they offered technical accounting programs. The responses of these 17 schools can be found in Table X. These 17 schools represent 77.3 per cent of the reporting area vocational schools. Therefore, since these area schools as a whole exceeded the required 70.0 per cent level, hypothesis 5.a was accepted.

An examination of Table X reveals the responses of these 17 area schools when classified according to the population of the area which was served by the school. Only the 100,000-to-499,999 class contained a sufficient number of institutions for hypothesis testing purposes. The institutions in this class exceeded the required 70.0 per cent level. Therefore, hypothesis 5.b.4 was accepted and hypothesis 5.b.1, 5.b.2, 5.b.3, 5.b.5, and 5.b.6 could not be tested.

An examination of Table XI reveals the responses of these 17 area schools when classified according to the number of full-time equivalent

students who attended the schools. Only the Less-than-1,000 class and the 1,000-to-4,999 class contained a sufficient number of institutions for hypothesis testing purposes. The institutions in the Less-than-1,000 class failed to reach the required 70.0 per cent level while the institutions in the 1,000-to-4,999 class exceeded the required 70.0 per cent level. Therefore, hypothesis 5.c.1 was rejected, hypothesis 5.c.2 was accepted, and hypothesis 5.c.3, 5.c.4, and 5.c.5 could not be tested.

Hypothesis Six

According to research hypothesis six, a majority of the responding institutions would indicate that they offered both technical and transfer (professional) accounting programs with this hypothesis holding for these institutions as classified in hypothesis one.

Information relative to the number and per cent of the institutions which responded and indicated that they offered both technical and transfer (professional) accounting instructional programs classified according to the population of the area which was served by the institution can be found in Table XII.

An examination of Table XII indicates that, of the 693 responding institutions, 335 indicated that they did offer both technical and transfer (professional) accounting instructional programs. These 335 schools represent 48.3 per cent of the 693 institutions which responded. Therefore, since these institutions as a whole failed to reach the required 50.1 per cent level, hypothesis 6.a was rejected.

A further examination of Table XII indicates that when all of these 335 institutions were classified according to the population of the area

TABLE XII

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING BOTH TECHNICAL AND TRANSFER ACCOUNTING PROGRAMS CLASSIFIED ACCORDING TO THE POPULATION OF AREA SERVED

Population	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Less than 20,000	26	56.5	..	..	4	28.6	..	..	30	46.2
20,000- 49,999	48	56.5	1	5.0	4	28.6	1	50.0	54	44.6
50,000- 99,999	53	45.3	3	15.0	4	22.2	..	..	60	38.5
100,000-499,999	125	68.3	4	12.5	5	41.7	2	14.3	136	56.4
500,000-999,999	35	63.6	..	..	3	50.0	..	..	38	56.7
1,000,000 or more	13	50.0	2	40.0	2	20.0	..	..	17	39.5
All Areas	300	58.6	10	11.8	22	29.7	3	13.6	335	48.3

which was served by the institution, only those institutions which were in the 100,000-to-499,999 class and the 500,000-to-999,999 class reached the required 50.1 per cent level. Therefore, hypothesis 6.b.1, 6.b.2, 6.b.3, and 6.b.6 were rejected and hypothesis 6.b.3 and 6.b.4 were accepted.

Information relative to the number and per cent of institutions which responded and indicated that they offered both technical and transfer (professional) accounting instructional programs classified according to the number of full-time equivalent students who attended the institution can be found in Table XIII.

TABLE XIII

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING BOTH TECHNICAL AND TRANSFER ACCOUNTING PROGRAMS CLASSIFIED ACCORDING TO THE NUMBER OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL

Number of Students	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Less than 1,000	70	46.1	5	10.9	11	22.9	2	20.0	88	34.4
1,000 to 4,999	180	62.7	4	10.8	10	40.0	..	..	194	54.1
5,000 to 7,999	29	70.7	..	..	1	100.0	1	100.0	31	70.5
8,000 to 11,999	12	60.0	1	100.0	..	..	..	..	13	61.9
12,000 or more	9	75.0	..	..	..	..	..	..	9	69.2
All Classes	300	58.6	10	11.8	22	29.7	3	13.6	335	48.3

An examination of Table XIII indicates that when all of these 335 institutions were classified according to the number of full-time equivalent students attending the institutions, all of the classes exceeded the required 50.1 per cent level except the institutions with Less-than-1,000 students. Therefore, hypothesis 6.c.1 was rejected and hypothesis 6.c.2, 6.c.3, 6.c.4, and 6.c.5 were accepted.

Hypothesis Seven

According to research hypothesis seven, at least 70 per cent of the responding institutions with names which indicated that they were junior (community) colleges would report that they offered both technical

and transfer (professional) accounting instructional programs with this hypothesis holding for these junior (community) colleges as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 512 could be identified as being junior (community) colleges. Of these 512 responding junior colleges, 300 indicated that they offered both technical and transfer (professional) accounting instructional programs. The responses of these 300 junior colleges can be found in Table XII. These 300 junior colleges represent 58.6 per cent of the reporting junior colleges. Therefore, since these colleges as a whole failed to reach the required 70.0 per cent level, hypothesis 7.a was rejected.

A further examination of Table XII indicates that when all of these 300 responding junior colleges were classified according to the population of the area which was served by the college, all of the individual classes failed to reach the required 70.0 per cent level. Therefore, hypothesis 7.b.1, 7.b.2, 7.b.3, 7.b.4, 7.b.5, and 7.b.6 were rejected.

An examination of Table XIII indicates that when all of these 300 responding junior colleges were classified according to the number of full-time equivalent students who attended the college, only the colleges in the 5,000-to-7,999 class and the 12,000-or-more class reached the required level of 70.0 per cent. Therefore, hypothesis 7.c.3 and 7.c.5 were accepted and hypothesis 7.c.1, 7.c.2, and 7.c.4 were rejected.

Hypothesis Eight

According to research hypothesis eight, at least 10 per cent of the responding institutions with names which indicated that they were technical institutes would report that they offered both technical and transfer (professional) accounting instructional programs with this hypothesis holding for these institutes as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 85 could be identified as being technical institutes. Of these 85 technical institutes responding, 10 indicated that they offered both technical and transfer (professional) accounting instructional programs. The responses of these 10 technical institutes can be found in Table XII. These 10 technical institutes represent 11.8 per cent of the reporting technical institutes. Therefore, since these technical institutes as a whole exceeded the required 10.0 per cent level, hypothesis 8.a was accepted.

A further examination of Table XII indicates that when all of these 10 technical institutes are classified according to the population of the area which was served by the institute, the Less-than-20,000 class did not contain a sufficient number of institutes for hypothesis testing purposes. Of the remaining five classes, only the 20,000-to-49,999 class and the 500,000-to-999,999 class failed to reach the required 10.0 per cent level. Therefore, hypothesis 8.b.1 could not be tested, hypothesis 8.b.2 and 8.b.5 were rejected and hypothesis 8.b.3, 8.b.4, and 8.b.6 were accepted.

An examination of Table XII reveals the responses from these 10 technical institutes when classified according to the number of full-time

equivalent students who attended the institutes. Only the institutes in the Less-than-1,000 class and the 1,000-to-4,999 class were sufficient in number for hypothesis testing purposes. The institutes in each of these two classes exceeded the required 10.0 per cent level. Therefore, hypothesis 8.c.1 and 8.c.2 were accepted and hypothesis 8.c.3, 8.c.4, and 8.c.5 could not be tested.

Hypothesis Nine

According to research hypothesis nine, at least 10 per cent of the responding institutions with names which indicated that they were branch campuses of a four-year college or university would indicate that they offered both technical and transfer (professional) accounting programs with this hypothesis holding for these campuses as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 74 could be identified as being branch campuses of a four-year college or university. Of these 74 branch campuses, only 22 indicated that they offered both technical and transfer (professional) accounting instructional programs. The responses of these 22 branch campuses can be found in Table XII. These 22 branch campuses represent 29.7 per cent of the reporting branch campuses. Therefore, since these branch campuses as a whole exceeded the required 10.0 per cent level, hypothesis 8.a was accepted.

An examination of Table XII indicates that when all of these 22 branch campuses were classified according to the population of the area which was served by the branch campus, all of the individual classes

exceeded the required 10.0 per cent level. Therefore, hypothesis 9.b.1, 9.b.2, 9.b.3, 9.b.4, 9.b.5, and 9.b.6 were accepted.

An examination of Table XIII reveals the responses from these 22 branch campuses when classified according to the number of full-time equivalent students who attended the branch campuses. Since there were less than the required number of institutions in every class except the Less-than-1,000 class and the 1,000-to-4,999 class, hypothesis 9.c.3, 9.c.4, and 9.c.5 could not be tested. However, the branch campuses in each of these two classes which did contain sufficient institutions exceeded the required 10.0 per cent level. Therefore, hypothesis 9.c.1 and 9.c.2 were accepted.

Hypothesis Ten

According to research hypothesis ten, none of the responding institutions with names which indicated that they were a part of an area vocational school district would indicate that they offered both technical and transfer (professional) accounting instructional programs with this hypothesis holding for these schools as classified in hypothesis one.

An examination of Table IX indicates that, of the 693 responding institutions, 22 of these institutions could be identified as being area vocational schools. Of these 22 area vocational schools, three indicated that they offered both technical and transfer (professional) accounting instructional programs. The responses of these three schools can be found in Table XII. These three schools represent 13.6 per cent of the reporting area vocational schools. Therefore, since these area schools

as a whole exceeded the required 0.0 per cent level, hypothesis 10.a was rejected.

An examination of Table XII reveals the responses from these three area vocational schools when classified according to the population of the area which was served by the schools. Only the 100,000-to-499,999 class contained a sufficient number of institutions for hypothesis testing purposes. The institutions in this class exceeded the required 0.0 per cent level. Therefore, hypothesis 10.b.4 was rejected and hypothesis 10.b.1, 10.b.2, 10.b.3, 10.b.5, and 10.b.6 could not be tested.

An examination of Table XIII reveals the responses from these three area vocational schools when classified according to the number of full-time equivalent students who attended the schools. Only the Less-than-1,000 and the 1,000-to-4,999 classes contained a sufficient number of institutions for hypothesis testing purposes. However, only the schools which were in the Less-than-1,000 class exceeded the required 0.0 per cent level. Therefore, hypothesis 10.c.1 was rejected, hypothesis 10.c.2 was accepted, and hypothesis 10.c.3, 10.c.4, and 10.c.5 could not be tested.

Hypothesis Eleven

According to research hypothesis eleven, at least 80 per cent of the responding institutions would limit their accounting instruction to the traditional accounting principles courses with this hypothesis holding for these institutions as classified in hypothesis one.

Section I of the questionnaire requested each institution to report the population of the area which was served by the institution, the

number of full-time equivalent students enrolled in the institution, and the types of instructional programs which were offered by the institution. A total of 693 institutions responded with Section I of the questionnaire completed. Section III, IV, and V of the questionnaire requested each

TABLE XIV

THE NUMBER OF EACH TYPE OF SCHOOL WHICH RESPONDED WITH SECTION III, IV, AND V OF THE QUESTIONNAIRE COMPLETED CLASSIFIED ACCORDING TO THE POPULATION OF THE AREA SERVED BY THE SCHOOL AND ACCORDING TO THE NUMBER OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL

Classes	Type of School				
	Junior College	Technical Institute	Branch Campus	Area School	All Schools
Population Served:					
Less than 20,000	43	2	10	..	56
20,000- 49,999	83	16	13	2	114
50,000- 99,999	111	16	18	1	146
100,000-499,999	176	29	11	11	227
500,000-999,999	52	5	5	..	62
1,000,000 or More	26	3	9	2	39
Total	491	71	66	16	644
FTE Enrollment:					
Less than 1,000	145	37	42	6	230
1,000 to 4,999	275	32	23	8	338
5,000 to 7,999	40	1	1	1	43
8,000 to 11,999	19	1	..	..	20
12,000 or More	12	..	..	1	13
Total	491	71	66	16	644

institution to report the courses which were offered by the institution as a part of its accounting instructional programs. A total of 644 institutions responded with Section III, IV, and V of the questionnaire

completed. Information relative to the number of each type of institution which responded with Section III, IV, and V of the questionnaire completed is presented in Table XIV classified according to the population of the area served by the institution as well as by the number of full-time equivalent students attending the institution.

Information relative to the number and per cent of the institutions which responded and indicated that they limited their courses in accounting to the traditional accounting principles courses when classified according to the population of the area which is served by the institution can be found in Table XV.

TABLE XV

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING PROGRAMS LIMITED TO ACCOUNTING PRINCIPLES CLASSIFIED ACCORDING TO THE POPULATION OF THE AREA SERVED BY THE SCHOOL

Population	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Less than 20,000	8	18.6	..	..	6	60.0	..	..	14	25.0
20,000- 49,999	14	16.9	1	6.3	4	30.8	..	..	19	16.7
50,000- 99,999	21	18.9	..	..	8	44.4	..	..	29	19.9
100,000-499,999	15	8.5	1	3.5	3	27.3	..	..	19	8.4
500,000-999,999	3	5.8	..	..	1	20.0	..	..	4	6.5
1,000,000 or more	..	..	..	..	..	..	..	..	..	..
All Classes	61	12.4	2	2.8	22	33.3	..	..	85	13.2

An examination of Table XV indicates that, of the 644 responding institutions, 85 indicated that they did not offer any courses in accounting except the traditional accounting principles courses. These 85 institutions represent 13.2 per cent of the 644 institutions which responded. Therefore, since these institutions as a whole failed to reach the required 80.0 per cent level, hypothesis 11.a was rejected.

A further examination of Table XV indicates that when all of these 85 institutions were classified according to the population of the area which was served by the institution, each of the individual classes of institutions failed to reach the required 80.0 per cent level. Therefore, hypothesis 11.b.1, 11.b.2, 11.b.3, 11.b.4, 11.b.5, and 11.b.6 were rejected.

Information relative to the number and per cent of institutions which responded and indicated that they limited their courses in accounting to the traditional accounting principles courses classified according to the number of full-time equivalent students who attended the institution can be found in Table XVI.

An examination of Table XVI indicates that when all of these 85 institutions were classified according to the number of full-time equivalent students who attended the institutions, each of the individual classes failed to reach the required 80.0 per cent level. Therefore, hypothesis 11.c.1, 11.c.2, 11.c.3, 11.c.4, and 11.c.5 were rejected.

TABLE XVI

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING PROGRAMS LIMITED TO ACCOUNTING PRINCIPLES CLASSIFIED ACCOUNTING TO THE NUMBER OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL

Number of Students	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Less than 1,000	30	20.7	1	2.7	17	40.5	..	..	48	20.9
1,000 to 4,999	26	9.5	1	3.1	5	21.7	..	..	32	9.5
5,000 to 7,999	2	5.0	..	..	..	..	..	..	2	4.7
8,000 to 11,999	1	5.3	..	..	..	..	..	..	1	5.0
12,000 or more	2	16.7	..	..	..	..	..	..	2	15.4
All Classes	61	12.4	2	2.8	22	33.3	..	..	85	13.2

Hypothesis Twelve

According to research hypothesis twelve, at least 90 per cent of the responding institutions with names which indicate that they were junior (community) colleges would report that they did limit their accounting instruction to the traditional accounting principles courses with this hypothesis holding for these colleges as classified in hypothesis one.

An examination of Table XIV indicates that, of the 644 responding institutions, 491 could be identified as being junior (community) colleges. Of these 491 responding junior colleges, 61 indicated that they did not offer any courses in accounting except the traditional principles

courses. The responses of these 61 colleges can be found in Table XV. These 61 junior colleges represent 12.4 per cent of the responding junior (community) colleges. Therefore, since these colleges as a whole failed to reach the required 90.0 per cent level, hypothesis 12.a was rejected.

An examination of Table XV indicates that when all of these 61 junior colleges were classified according to the population of the area which was served by the college, each of the individual classes failed to reach the required 90.0 per cent level. Therefore, hypothesis 12.b.1, 12.b.2, 12.b.3, 12.b.4, 12.b.5, and 12.b.6 were rejected.

An examination of Table XVI indicates that when all of these 61 junior colleges were classified according to the number of full-time equivalent students who attended the colleges, each of the individual classes failed to reach the required 90.0 per cent level. Therefore, hypothesis 12.c.1, 12.c.2, 12.c.3, 12.c.4, and 12.c.5 were rejected.

Hypothesis Thirteen

According to research hypothesis thirteen, at least 10 per cent of the responding institutions with names which indicated that they were technical institutes would report that they did limit their accounting instruction to the traditional accounting principles courses with this hypothesis holding for these institutes as classified in hypothesis one.

An examination of Table XIV indicates that, of the 644 responding institutions, 71 could be identified as being technical institutes. Of these 71 technical institutes responding, only two indicated that they

did not offer any courses in accounting except the traditional accounting principles courses. The responses of these two technical institutes can be found in Table XV. These two technical institutes represent 2.8 per cent of the reporting technical institutes. Therefore, since these technical institutes as a whole failed to reach the required 10.0 per cent level, hypothesis 13.a was rejected.

A further examination of Table XV indicates that when these two technical institutes are classified according to the population of the area which is served by the institutes, each of the individual classes failed to reach the required 10.0 per cent level. However, the classes of Less-than-20,000 and 1,000,000-or-more did not contain a sufficient number of institutions for hypothesis testing purposes. Therefore, hypothesis 13.b.2, 13.b.3, 13.b.4, and 13.b.5 were rejected and hypothesis 13.b.1 and 13.b.6 could not be tested.

An examination of Table XVI reveals the responses from these two technical institutes when classified according to the number of students (full-time equivalent) who attended the institutes. Only the classes of Less-than-1,000 and 1,000-to-4,999 contained a sufficient number of institutes for hypothesis testing purposes. Both of these classes failed to reach the required 10.0 per cent level. Therefore, hypothesis 13.c.1 and 13.c.2 were rejected and hypothesis 13.c.3, 13.c.4, and 13.c.5 could not be tested.

Hypothesis Fourteen

According to research hypothesis fourteen, at least 95 per cent of the responding institutions with names which indicated that they were

branch campuses of four-year colleges or universities would report that they did not offer any courses in accounting except the traditional accounting principles courses with this hypothesis holding for these branch campuses as classified in hypothesis one.

An examination of Table XIV indicates that, of the 644 responding institutions, 66 could be identified as being branch campuses of a four-year college or university. Of these 66 branch campuses, only 22 indicated that they did not offer any courses in accounting except the traditional accounting principles courses. The responses of these 22 branch campuses can be found in Table XV. These 22 branch campuses represent 33.3 per cent of the reporting branch campuses. Therefore, since these branch campuses as a whole failed to reach the required 95.0 per cent level, hypothesis 14.a was rejected.

An examination of Table XV indicates that when all of these 22 branch campuses are classified according to the population of the area which was served by the branch campus, each of the individual classes failed to reach the required 95.0 per cent level. Therefore, hypothesis 14.b.1, 14.b.2, 14.b.3, 14.b.4, 14.b.5, and 14.b.6 were rejected.

An examination of Table XVI reveals the responses of these 22 branch campuses when classified according to the number of full-time equivalent students who attended the branch campuses. Only the classes of Less-than-1,000 and 1,000-to-4,999 contained a sufficient number of institutions for hypothesis testing purposes. Therefore, hypothesis 14.c.1 and 14.c.2 were rejected and hypothesis 14.c.3, 14.c.4, and 14.c.5 could not be tested.

Hypothesis Fifteen

According to research hypothesis fifteen, none of the responding institutions with names which indicated that they were a part of an area vocational school district would report that they limited their accounting instruction to the traditional accounting principles courses with this hypothesis holding for these schools as classified in hypothesis one.

An examination of Table XIV indicates that, of the 644 responding institutions, 16 could be identified as being area vocational schools. Of these 16 area vocational schools, none reported that they did not offer any courses in accounting except the traditional accounting principles courses. Therefore, hypothesis 15.a was accepted.

When these institutions were classified according to the population of the area which was served by the schools, only the 100,000-to-499,999 class contained a sufficient number of schools for hypothesis testing purposes. However, none of the schools in this class reported that they did not offer any courses in accounting except the traditional accounting principles courses. Therefore, hypothesis 15.b.4 was accepted and hypothesis 15.b.1, 15.b.2, 15.b.3, 15.b.5, and 15.b.6 could not be tested.

When these 16 reporting area vocational schools were classified according to the number of full-time equivalent students who attended the schools, only the Less-than-1,000 class and the 1,000-to-4,999 class contained a sufficient number of schools for hypothesis testing purposes. However, since none of the schools in these two classes reported that they did not offer any courses in accounting except the traditional

accounting principles courses, hypothesis 15.c.1 and 15.c.2 were accepted and hypothesis 15.c.3, 15.c.4, and 15.c.5 could not be tested.

Hypothesis Sixteen

According to research hypothesis sixteen, a majority of the responding institutions which offered accounting instruction beyond the traditional accounting principles courses would report that they provided this advanced accounting instruction with greater than 51 per cent of the instructional materials being the traditional course materials. This hypothesis will hold for:

- a. All institutions.
- b. All institutions with names which indicated that they were junior (community) colleges.
- c. All institutions with names which indicated that they were technical institutes.
- d. All institutions with names which indicated that they were branch campuses of a four-year college or university.
- e. All institutions with names which indicated that they were a part of an area vocational school district.

Section III, IV, and V of the questionnaire requested each of the institutions to list each course which was included in the institution's accounting instructional programs. With each course listed, the institution was also requested to list the textbook which had been selected for the course and to indicate the per cent of the total instructional materials which had been specially prepared by the instructor for the

course. Information relative to the number and per cent of institutions which indicated that at least 51 per cent of the instructional materials used for instruction of classes beyond the accounting principles courses consisted of something other than a traditional accounting textbook can be found in Table XVII. A total of 559 institutions responded with Section III, IV, and V of the questionnaire completed to indicate that their institution provided instructional accounting classes beyond the accounting principles courses.

Of the 559 institutions responding with the indication that they offered accounting courses beyond the traditional accounting principles courses, 53 indicated that this advanced accounting instruction was accomplished with at least 51 per cent of the instructional materials being something other than the traditional accounting textbook materials. An examination of Table XVII indicates that these 53 institutions represent 9.5 per cent of the responding institutions. Therefore, hypothesis 16.a was accepted.

Of the 559 institutions responding, 430 of these institutions could be identified as junior (community) colleges. An examination of Table XVII indicates that 42 of these 430 colleges indicated that the advanced accounting instruction was accomplished with at least 51 per cent of the instructional materials being something other than the traditional accounting textbook materials. These 42 colleges represent 9.8 per cent of the responding junior (community) colleges. Therefore, hypothesis 16.b was accepted.

Of the 559 institutions responding, 66 could be identified as technical institutes. An examination of Table XVII indicates that four

TABLE XVII

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING AT LEAST A 51 PER CENT USE OF INSTRUCTIONAL MATERIALS WHICH DIFFER FROM THE TRADITIONAL COURSE MATERIALS USED FOR INSTRUCTION BEYOND THE PRINCIPLES COURSES CLASSIFIED ACCORDING TO THE STATE IN WHICH THE SCHOOL IS LOCATED

States	Number in This State	Type of School									
		Junior College N=430		Technical Institute N=66		Branch Campus N=47		Area School N=16		All Schools N=559	
		#	%	#	%	#	%	#	%	#	%
Alabama	8	..	..	..	..	..	..	..	..	..	..
Alaska	3	..	..	..	..	..	..	..	..	..	..
Arizona	9	1	12.5	..	..	..	..	..	..	1	11.1
Arkansas	4	..	..	..	..	..	..	..	..	..	..
California	62	3	4.9	..	..	..	..	..	..	3	4.8
Colorado	10	..	..	..	..	..	..	..	..	..	..
Connecticut	9	..	..	..	..	..	..	..	..	..	..
Delaware	1	..	..	..	..	..	..	..	..	..	..
District of C.	0	..	..	..	..	..	..	..	..	..	..
Florida	18	..	..	..	..	..	..	..	..	..	..
Georgia	8	..	..	..	..	..	..	..	..	..	..
Hawaii	5	..	..	..	..	..	..	..	..	..	..
Idaho	1	..	..	..	..	..	..	..	..	..	..
Illinois	34	4	12.1	..	..	..	..	..	..	4	11.8
Indiana	1	..	..	..	..	..	..	..	..	..	..
Iowa	12	..	..	..	..	..	..	..	..	..	..
Kansas	17	1	5.9	..	..	..	..	..	..	1	5.9
Kentucky	5	..	..	..	..	1	25.0	..	..	1	20.0
Louisiana	5	..	..	..	..	..	..	..	..	..	..
Maine	1	..	..	..	..	1	100.0	..	..	1	100.0
Maryland	8	..	..	..	..	..	..	..	..	..	..
Massachusetts	9	..	..	..	..	..	..	..	..	..	..
Michigan	22	3	13.6	..	..	..	..	..	..	3	13.6
Minnesota	16	2	14.3	..	..	1	50.0	..	..	3	18.8
Mississippi	7	..	..	..	..	..	..	..	..	..	..
Missouri	12	3	25.0	..	..	..	..	..	..	3	25.0
Montana	1	..	..	..	..	..	..	..	..	..	..
Nebraska	11	1	16.7	3	60.0	..	..	..	..	4	36.4

TABLE XVII--Continued

States	Number in This State	Type of School									
		Junior College N=430		Technical Institute N=66		Branch Campus N=47		Area School N=16		All Schools N=559	
		#	%	#	%	#	%	#	%	#	%
Nevada	0	..	..	..	..	..	..	..	..	..	..
New Hampshire	1	..	..	..	..	..	..	..	..	..	..
New Jersey	12	1	8.3	..	..	..	..	..	..	1	8.3
New Mexico	1	..	..	..	..	..	..	..	..	..	..
New York	35	3	9.7	..	..	1	25.0	..	..	4	11.4
North Carolina	34	3	33.3	1	4.0	..	..	..	..	4	11.8
North Dakota	2	..	..	..	..	..	..	..	..	..	..
Ohio	23	..	..	..	..	..	..	..	..	..	..
Oklahoma	6	..	..	..	..	..	..	..	..	..	..
Oregon	12	2	18.2	..	..	..	..	..	..	2	16.7
Pennsylvania	16	1	11.1	..	..	..	..	..	..	1	6.3
Rhode Island	1	1	100.0	..	..	..	..	..	..	1	100.0
South Carolina	12	..	..	..	..	..	..	..	..	..	..
South Dakota	0	..	..	..	..	..	..	..	..	..	..
Tennessee	9	1	14.3	..	..	..	..	..	..	1	11.1
Texas	27	4	14.8	..	..	..	..	..	..	4	14.8
Utah	5	1	33.3	..	..	..	..	..	..	1	20.0
Vermont	1	..	..	..	..	..	..	..	..	..	..
Virginia	18	2	11.1	..	..	..	..	..	..	2	11.1
Washington	18	2	11.1	..	..	..	..	..	..	2	11.1
West Virginia	3	1	50.0	..	..	..	..	..	..	1	33.3
Wisconsin	19	..	..	..	..	..	..	3	21.4	3	15.8
Wyoming	5	2	40.0	..	..	..	..	..	..	2	40.0
All States	559	42	9.8	4	6.1	4	8.5	3	18.8	53	9.5

of these 66 technical institutes indicated that the advanced accounting instruction was accomplished with at least 51 per cent of the instructional materials being something other than the traditional accounting textbook materials. These four technical institutes represent 6.1 per

of the responding technical institutes. Therefore, hypothesis 16.c was accepted.

Of the 559 institutions responding, 47 of these institutions could be identified as branch campuses of four-year colleges or universities. An examination of Table XVII indicates that only four of these 47 branch campuses indicated that the advanced accounting instruction was being accomplished with at least 51 per cent of the instructional materials being something other than the traditional accounting textbook materials. These four branch campuses represent 8.5 per cent of the responding branch campuses. Therefore, hypothesis 16.d was accepted.

Of the 559 institutions responding, 16 could be identified as area vocational schools. An examination of Table XVII indicates that three of these 16 area vocational schools indicated that the advanced accounting instruction was accomplished with at least 51 per cent of the instructional materials being something other than the traditional accounting textbook materials. These three area vocational schools represent 18.8 per cent of the responding area vocational schools. Therefore, hypothesis 16.e was accepted.

Hypothesis Seventeen

According to research hypothesis seventeen, less than 10 per cent of the institutions which reported that they offered technical accounting instruction would also report that they utilized the cooperative method in their instructional program. Section IV of the questionnaire requested each institution to list each course which they offered as a part of their technical accounting program. With each course listed,

institution was also requested to indicate if any related work experience was suggested, required, or coordinated as a part of the instruction for the course. Information relative to the number and per cent of institutions which indicated that they utilized the cooperative method in their instructional program for technical accounting by responding that related work experience was coordinated can be found in Table XVIII.

TABLE XVIII

THE NUMBER AND PERCENTAGE OF INSTITUTIONS REPORTING THE USE OF THE COOPERATIVE METHOD WITH THEIR TECHNICAL ACCOUNTING PROGRAM

	Number	Percent
Yes	54	13.3
No	353	86.7
Total	407	100.0

An examination of Table XVIII discloses that 13.3 per cent of the institutions which reported that they offered technical accounting also reported that their technical accounting instructional program included related work experience which was coordinated. An examination of Table V discloses that three institutions reported offering a course which was called "internship" and two institutions reported offering a course which was called "supervised work experience."

In order to confirm that the remaining 49 institutions did, in fact, utilize the cooperative method of instruction by providing their

students with coordinated related work experience as a part of their accounting program, a search of the catalogs for these institutions was made. Catalogs for 26 of these institutions were examined. Fourteen of these 26 institutions indicated in their catalogs that their technical accounting programs included coordinated related work experience. The catalogs of the other 12 institutions which were examined failed to disclose any indication that coordinated related work experience or the cooperative method was being utilized by these institutions for technical accounting programs.

Each of the remaining 23 institutions were phoned to determine if it did, in fact, utilize the cooperative method of instruction by providing coordinated related work experience as a part of its technical accounting program. All but one of these institutions indicated that coordinated related work experience was available as a part of their technical accounting programs and that the cooperative method was being utilized with these programs.

As a result of the catalog search and telephone interviews, it was determined that 39 of the 407 institutions which reported that they offered technical accounting also utilize the cooperative method of instruction by providing coordinated related work experience as a part of their technical accounting program. These 39 institutions represent 9.6 per cent of the 407 responding institutions. Therefore, hypothesis 17 was accepted.

Hypothesis Eighteen

According to research hypothesis eighteen, less than 51 per cent of the responding institutions which reported that they offered accounting instruction would report that more than 74 per cent of their accounting classes were staffed with a full-time instructor with this hypothesis holding for these institutions as classified in hypothesis 16.

Each institution was requested to provide information in Section II of the questionnaire relative to the per cent of its accounting classes which were instructed by a full-time instructor. This information can be found in Table XIX.

TABLE XIX

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING PERCENTAGES
OF ACCOUNTING CLASSES TAUGHT BY FULL-TIME STAFF CLASSIFIED
ACCORDING TO THE PERCENTAGE OF CLASSES

Percentage of Classes	Type of School									
	Junior College N=508		Technical Institute N=84		Branch Campus N=63		Area School N=19		All Schools N=674	
	#	%	#	%	#	%	#	%	#	%
100 per cent	189	37.2	39	46.4	32	50.8	7	36.8	267	39.6
75-99 per cent	231	45.5	36	42.9	12	19.1	12	63.2	291	43.2
50-74 per cent	67	13.2	4	4.8	6	9.5	.	.	77	11.4
Less than 50 per cent	21	4.1	5	6.0	13	20.6	.	.	39	5.8
Total	508	100.0	84	100.0	63	100.0	19	100.0	674	100.0

Of the 674 institutions which responded with information relative to the per cent of their accounting classes which were instructed by a full-time instructor, 24 indicated that they did not have any full-time instructors for accounting. These 24 institutions represent 3.6 per cent of the responding institutions. However, an examination of Table XIX discloses that 558 of the 674 responding institutions indicated that more than 74 per cent of their accounting classes were staffed by a full-time instructor. These 558 institutions represent 82.8 per cent of the responding institutions. Therefore, hypothesis 18.a was rejected.

Of the 674 institutions which responded with information regarding the per cent of their accounting classes which were staffed by full-time instructors, 508 were identified as junior (community) colleges. An examination of Table XIX indicates that 420 of these colleges reported that more than 74 per cent of their accounting classes were staffed by full-time instructors. These 420 colleges represent 82.7 per cent of the colleges which responded with this information. Therefore, hypothesis 18.b was rejected.

Of the 674 institutions which responded with information regarding the per cent of their accounting classes which were staffed by full-time instructors, 84 were identified as technical institutes. An examination of Table XIX indicates that 75 of these technical institutes reported that more than 74 per cent of their accounting classes were staffed by a full-time instructor. These 75 institutes represent 89.3 per cent of the institutes which responded with this information. Therefore, hypothesis 18.c was rejected.

Of the 674 institutions which responded with information regarding the per cent of their accounting classes which were staffed by full-time instructors, 63 were identified as branch campuses of a four-year college or university. An examination of Table XIX indicates that 44 of these branch campuses reported that more than 74 per cent of their accounting classes were staffed by a full-time instructor. These 44 branch campuses represent 69.9 per cent of the branch campuses which responded with this information. Therefore, hypothesis 18.d was rejected.

Of the 674 institutions which responded with information regarding the per cent of their accounting classes which were staffed by full-time instructors, 19 were identified as being a part of an area vocational school district. All 19 of these area schools indicated that more than 74 per cent of their accounting classes were staffed by a full-time instructor. Therefore, hypothesis 18.e was rejected.

Hypothesis Nineteen

According to research hypothesis nineteen, less than 20 per cent of the full-time accounting instructors which were reported by the institutions would have attained the doctors degree level of education with this hypothesis holding for the institutions as classified in hypothesis 16.

Each institution was requested to provide information in Section II of the questionnaire relative to the number of full-time accounting instructors teaching in their institution and the number of these who held a doctors degree, a masters degree, a baccalaureate degree, or no degree. This information can be found in Table XX.

TABLE XX

THE NUMBER AND PERCENTAGE OF FULL-TIME ACCOUNTING
INSTRUCTORS REPORTED CLASSIFIED ACCORDING
TO THE HIGHEST DEGREE HELD

Degree	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Doctors	129	7.7	3	1.2	5	3.8	9	10.6	146	6.8
Masters	1473	87.4	187	73.9	119	90.2	56	65.9	1835	84.2
Baccalaureate	82	4.8	62	24.5	8	6.0	20	23.5	172	7.9
No Degree	1	0.1	1	0.4	.	.	.	.	2	0.1
Total	1685	100.0	253	100.0	132	100.0	85	100.0	2155	100.0

The responding institutions indicated that there were a total of 2,155 full-time instructors teaching accounting. An examination of Table XX indicates that 84.2 per cent of these instructors held a masters degree as their highest degree. Only 146 instructors were reported to hold a doctors degree. These 146 instructors represent 6.8 per cent of the 2,155 instructors reported by all of the institutions. Therefore, hypothesis 19.a was accepted.

A total of 1,685 full-time instructors teaching accounting were reported by the institutions which could be classified as being junior colleges. An examination of Table XX indicates that only 129 of these full-time instructors were reported to hold a doctors degree. These 129

instructors represent 7.7 per cent of the 1,685 instructors reported by all of the junior colleges. Therefore, hypothesis 19.b was accepted.

A total of 253 full-time instructors teaching accounting were reported by those institutions which could be classified as technical institutes. An examination of Table XX indicates that three of these full-time instructors were reported to hold a doctors degree. These three instructors represent only 1.2 per cent of the 253 instructors reported by all of the technical institutes. Therefore, hypothesis 19.c was accepted.

A total of 132 full-time instructors teaching accounting were reported by those institutions which could be classified as branch campuses of a four-year college or university. An examination of Table XX indicates that only five of these full-time instructors were reported to hold a doctors degree. These five instructors represent 3.8 per cent of the 132 full-time instructors reported by all of the branch campuses. Therefore, hypothesis 19.d was accepted.

A total of 85 full-time instructors teaching accounting were reported by those institutions which could be classified as being a part of an area vocational school district. An examination of Table XX indicates that only nine of these full-time instructors were reported to hold a doctors degree. These nine instructors represent 10.6 per cent of the 85 full-time instructors reported by all of the area schools. Therefore, hypothesis 19.e was accepted.

Hypothesis Twenty

According to research hypothesis twenty, 80 per cent of the reported full-time instructors who teach accounting would have majored in accounting with this hypothesis holding for the reporting institutions as classified in hypothesis 16.

Each institution was requested to provide information in Section II of the questionnaire relative to the number of full-time instructors who taught accounting in their institution and the number of these who had majored in accounting, business education, some other area in business, or a non-business area. This information is presented in Table XXI.

TABLE XXI

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL'S FULL-TIME ACCOUNTING INSTRUCTORS REPORTED CLASSIFIED ACCORDING TO DEGREE MAJOR

Major	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
Accounting	921	54.6	105	41.5	70	53.0	57	67.1	1153	53.5
Business Education	460	27.3	114	45.1	36	27.3	26	30.6	636	29.5
Other Business Area	274	16.3	31	12.3	24	18.2	2	2.3	331	15.4
A Non-Business Area	30	1.8	3	1.1	2	1.5	.	.	35	1.6
Total	1685	100.0	253	100.0	132	100.0	85	100.0	2155	100.0

The responding institutions indicated that there were a total of 2,155 full-time instructors who taught accounting. An examination of

Table XXI indicates that 1,153 of these full-time instructors were reported to have majored in accounting. These 1,153 instructors represent 53.5 per cent of the instructors reported by all of the institutions. Therefore, hypothesis 20.a was rejected.

A total of 1,684 full-time instructors teaching accounting were reported by the institutions which could be classified as junior colleges. An examination of Table XXI indicates that 921 of these full-time instructors were reported to have majored in accounting. These 921 instructors represent 54.6 per cent of the 1,685 instructors reported by all of the junior colleges. Therefore, hypothesis 20.b was rejected.

A total of 253 full-time instructors teaching accounting were reported by those institutions which could be classified as being technical institutes. An examination of Table XXI indicates that 105 of these full-time instructors were reported to have majored in accounting. These 105 instructors represent 41.5 per cent of the 253 instructors reported by all of the technical institutes. Therefore, hypothesis 20.c was rejected.

A total of 132 full-time instructors teaching accounting were reported by those institutions which could be classified as branch campuses of a four-year college or university. An examination of Table XXI indicates that 70 of these instructors were reported to have majored in accounting. These 70 instructors represent 53.0 per cent of the 132 full-time instructors reported by all of the branch campuses. Therefore, hypothesis 20.d was rejected.

A total of 85 full-time instructors teaching accounting were reported by those institutions which could be classified as being a part

of an area vocational school district. An examination of Table XXI indicates that 57 of these full-time instructors were reported to have majored in accounting. These 57 instructors represent 67.1 per cent of the full-time instructors reported by all of the area schools. Therefore, hypothesis 20.e was rejected.

Teaching Experience of Instructors Reported

Each institution was requested to indicate in Section II of the questionnaire the number of full-time instructors who were teaching accounting in their institution. The institution was also requested to indicate the average number of years of teaching experience which had been completed by these full-time instructors. The institutions responded with information about 2,155 full-time instructors who were teaching accounting. The number and percentage of full-time instructors who teach accounting reported by the responding institutions and classified according to the average years of teaching experience can be found in Table XXII.

An examination of Table XXII indicates that these 2,155 full-time instructors had completed a minimum average of 4.7 years of teaching experience of all types. However, more than 82 per cent of all of the instructors were reported to have completed five or more years of some type of teaching. Less than 1.5 per cent of these instructors were in either their first or secondary year of teaching..

Each institution was also requested to indicate in Section II of the questionnaire the average number of years of teaching experience which had been completed by these full-time instructors at a two-year

TABLE XXII

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL'S FULL-TIME ACCOUNTING INSTRUCTORS REPORTED CLASSIFIED ACCORDING TO AVERAGE YEARS OF TEACHING EXPERIENCE OF ANY TYPE

Years	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
0	15	0.9	. .	. .	3	2.3	. .	. .	18	0.8
1	7	0.4	3	1.2	3	2.3	. .	. .	13	0.6
2	29	1.7	8	3.2	4	3.0	. .	. .	41	1.9
3	82	4.9	38	15.0	7	5.3		5.9	132	6.1
4	122	7.2	38	15.0	8	6.1	12	14.1	180	8.4
5 or more	1430	84.9	166	65.6	107	81.0	68	80.0	1771	82.2
Total	1685	100.0	253	100.0	132	100.0	85	100.0	2155	100.0

institution. The number and percentage of full-time instructors who taught accounting as reported by the responding institutions and classified according to the average number of years that these full-time instructors had taught at a two-year institution can be found in Table XXIII.

An examination of Table XXIII indicates that the 2,155 full-time instructors which were reported by the responding institutions had completed a minimum average of 4.2 years of teaching in a two-year school. Sixty-one and three-tenths per cent of these instructors had completed five or more years teaching in a two-year school while 2.1 per cent of these instructors were in their first year at the two-year school.

TABLE XXIII

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL'S FULL-TIME ACCOUNTING INSTRUCTORS REPORTED CLASSIFIED ACCORDING TO AVERAGE YEARS OF EXPERIENCE TEACHING AT A TWO-YEAR SCHOOL

Years	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
0	34	2.0	. .	. .	9	6.8	2	2.4	45	2.1
1	36	2.1	1	0.4	4	3.0	. .	. .	41	1.9
2	68	4.0	37	14.6	7	5.3	3	3.5	115	5.3
3	182	10.8	53	21.0	14	10.6	11	12.9	260	12.1
4	281	16.7	55	21.7	22	16.7	14	16.5	372	17.3
5 or more	1084	64.4	107	42.3	76	57.6	55	64.7	1322	61.3
Total	1685	100.0	253	100.0	132	100.0	85	100.0	2155	100.0

Each institution was also requested to indicate in Section II of the questionnaire the average number of years of teaching experience which had been completed by these full-time instructors in a four-year school. The number and percentage of full-time instructors who teach accounting as reported by the responding institutions and classified according to the average number of years that these full-time instructors had taught at a four-year institution can be found in Table XXIV.

An examination of Table XXIV indicates that the 2,155 full-time instructors which were reported by the responding institutions had completed a minimum average of 1.0 years of teaching in a four-year school.

TABLE XXIV

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL'S FULL-TIME ACCOUNTING INSTRUCTORS REPORTED CLASSIFIED ACCORDING TO AVERAGE YEARS OF EXPERIENCE TEACHING AT A FOUR-YEAR SCHOOL

Years	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
0	790	46.9	112	44.3	55	41.7	39	45.9	996	46.2
1	431	25.6	104	41.1	54	40.9	29	34.1	618	28.7
2	278	16.5	11	4.4	.	.	16	18.8	305	14.2
3	86	5.1	7	2.8	10	7.6	.	.	103	4.8
4	20	1.2	5	1.9	2	1.5	1	1.2	28	1.3
5 or more	80	4.7	14	5.5	11	8.3	.	.	105	4.8
Total	1685	100.0	253	100.0	132	100.0	85	100.0	2155	100.0

Forty-six and two-tenths per cent of these 2,155 full-time instructors were reported to have no teaching experience in a four-year college or university and an additional 28.7 per cent had only completed one year of teaching at a four-year school.

Each institution was also requested to indicate in Section II of the questionnaire the average number of years of teaching experience which had been completed by these full-time instructors at a secondary school. The number and percentage of full-time instructors who teach accounting as reported by the responding institutions and classified according to the average number of years that these full-time instructors had taught at a secondary school can be found in Table XXV.

TABLE XXV

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL'S FULL-TIME ACCOUNTING INSTRUCTORS REPORTED CLASSIFIED ACCORDING TO AVERAGE YEARS OF EXPERIENCE TEACHING AT A SECONDARY SCHOOL

Years	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
0	477	28.3	68	26.9	52	39.4	18	21.3	615	28.5
1	325	19.3	50	19.8	5	3.8	11	12.9	391	18.1
2	300	17.8	53	20.9	24	18.2	21	24.7	398	18.5
3	156	9.3	39	15.4	13	9.9	13	15.3	221	10.3
4	121	7.2	12	4.7	6	4.6	11	12.9	150	7.0
5 or more	306	18.1	31	12.3	32	24.1	11	12.9	380	17.6
Total	1685	100.0	253	100.0	132	100.0	85	100.0	2155	100.0

An examination of Table XXV indicates that the 2,155 full-time instructors which were reported by the responding institutions had completed a minimum average of 2.0 years of teaching in a secondary school. Twenty-eight and five-tenths per cent of these instructors were reported to have had no experience teaching in a secondary school while 17.6 per cent of them had taught in a secondary school for five or more years.

Each institution was also requested to indicate in Section II of the questionnaire the average number of years of on-the-job accounting experience which had been completed by these full-time instructors. The number and percentage of full-time instructors who teach accounting as reported by the responding institutions and classified according to

the average number of years that these instructors have been employed by business in an accounting job can be found in Table XXVI.

TABLE XXVI

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL'S FULL-TIME ACCOUNTING INSTRUCTORS REPORTED CLASSIFIED ACCORDING TO AVERAGE YEARS OF ON-THE-JOB ACCOUNTING EXPERIENCE

Years	Type of School									
	Junior College		Technical Institute		Branch Campus		Area School		All Schools	
	#	%	#	%	#	%	#	%	#	%
0	208	12.3	27	10.7	35	26.5	. .	. .	270	12.5
1	157	9.3	20	7.9	34	25.8	. .	. .	211	9.8
2	239	14.2	84	33.2	12	9.1	23	27.1	358	16.6
3	381	22.6	16	6.3	8	6.1	6	7.1	411	19.1
4	219	13.0	24	9.5	17	12.9	8	9.4	268	12.4
5 or more	481	28.6	82	32.4	26	19.6	48	56.4	637	29.6
Total	1685	100.0	253	100.0	132	100.0	85	100.0	2155	100.0

An examination of Table XXVI indicates that the 2,155 full-time instructors which were reported by the responding institutions had completed a minimum average of 3.0 years of employment by business in an accounting job. Although 12.5 per cent of these instructors were reported to have had no on-the-job accounting experience, 29.6 per cent of these instructors were reported to have been employed by business in an accounting job for five or more years.

The Accounting Programs Reported by the Institutions Listed
According to the State in Which the
Institution is Located

Information relative to the number and per cent of the institutions which responded and indicated that they offered technical accounting was presented in Table X classified according to the population of the area which was served by the institution and in Table XI classified according to the number of full-time equivalent students who attended the institution. This same information, classified according to the state in which the school is located, can be found in Table XXVII.

TABLE XXVII

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING TECHNICAL
ACCOUNTING PROGRAMS CLASSIFIED ACCORDING TO THE STATE IN
WHICH THE SCHOOL IS LOCATED

State	Number in This State	Type of School									
		Junior College N=512		Technical Institute N=85		Branch Campus N=74		Area School N=22		All Schools N=693	
		#	%	#	%	#	%	#	%	#	%
Alabama	12	5	41.7	..	..	..	..	..	..	5	41.7
Alaska	5	..	..	..	..	2	40.0	..	..	2	40.0
Arizona	10	6	75.0	1	100.0	..	..	..	..	7	70.0
Arkansas	4	1	50.0	1	100.0	..	..	..	..	2	50.0
California	77	59	77.6	1	100.0	..	..	..	..	60	77.9
Colorado	12	8	66.7	..	..	..	..	..	..	8	66.7
Connecticut	11	5	62.5	2	66.7	..	..	..	..	7	63.6
Delaware	1	..	..	..	..	..	..	..	..	..	..
District of C.	1	..	..	..	..	..	..	..	..	..	..
Florida	24	15	62.5	..	..	..	..	..	..	15	62.5
Georgia	10	4	44.4	1	100.0	..	..	..	..	5	50.0
Hawaii	6	..	..	..	..	4	66.7	..	..	4	66.7

TABLE XXVII--Continued

State	Number in This State	Type of School									
		Junior College N=512		Technical Institute N=85		Branch Campus N=74		Area School N=22		All Schools N=693	
		#	%	#	%	#	%	#	%	#	%
Idaho	1	..	. .	..	. .	..	. .	..	. .	..	. .
Illinois	35	20	58.8	..	. .	..	. .	..	. .	20	57.1
Indiana	1	1	100.0	..	. .	..	. .	..	. .	1	100.0
Iowa	14	5	45.5	..	. .	..	. .	2	100.0	7	50.0
Kansas	19	7	36.8	..	. .	..	. .	..	. .	7	36.8
Kentucky	9	..	. .	1	100.0	4	50.0	..	. .	5	55.6
Louisiana	6	1	33.3	..	. .	..	. .	..	. .	1	16.7
Maine	2	..	. .	..	. .	1	100.0	..	. .	1	50.0
Maryland	13	1	7.7	..	. .	..	. .	..	. .	1	7.7
Massachusetts	10	4	50.0	..	. .	..	. .	..	. .	4	40.0
Michigan	24	17	70.8	..	. .	..	. .	..	. .	17	70.8
Minnesota	17	10	66.7	..	. .	2	100.0	..	. .	12	70.6
Mississippi	12	6	50.0	..	. .	..	. .	..	. .	6	50.0
Missouri	14	9	64.3	..	. .	..	. .	..	. .	9	64.3
Montana	3	1	33.3	..	. .	..	. .	..	. .	1	33.3
Nebraska	12	2	33.3	5	83.3	..	. .	..	. .	7	58.3
Nevada	2	..	. .	..	. .	..	. .	..	. .	..	. .
New Hampshire	1	..	. .	1	100.0	..	. .	..	. .	1	100.0
New Jersey	12	6	50.0	..	. .	..	. .	..	. .	6	50.0
New Mexico	7	..	. .	..	. .	..	. .	..	. .	..	. .
New York	37	19	61.3	..	. .	3	60.0	..	. .	22	59.5
North Carolina	45	8	66.7	24	72.7	..	. .	..	. .	32	71.1
North Dakota	3	..	. .	1	100.0	..	. .	..	. .	1	33.3
Ohio	27	4	80.0	9	64.3	2	25.0	..	. .	15	55.6
Oklahoma	11	3	33.3	..	. .	1	50.0	..	. .	4	36.4
Oregon	13	11	91.7	1	100.0	..	. .	..	. .	12	92.3
Pennsylvania	20	6	60.0	..	. .	5	50.0	..	. .	11	55.0
Rhode Island	1	..	. .	..	. .	..	. .	..	. .	..	. .
South Carolina	16	..	. .	5	55.6	1	14.3	..	. .	6	37.5
South Dakota	0	..	. .	..	. .	..	. .	..	. .	..	. .
Tennessee	9	4	57.1	2	100.0	..	. .	..	. .	6	66.7
Texas	42	22	52.4	..	. .	..	. .	..	. .	22	52.4
Utah	5	2	66.7	1	50.0	..	. .	..	. .	3	60.0
Vermont	1	..	. .	1	100.0	..	. .	..	. .	1	100.0
Virginia	19	17	89.5	..	. .	..	. .	..	. .	17	89.5

TABLE XXVII--Continued

State	Number in This State	Type of School									
		Junior College N=512		Technical Institute N=85		Branch Campus N=74		Area School N=22		All Schools N=693	
		#	%	#	%	#	%	#	%	#	%
Washington	21	18	85.7	..	..	..	..	..	..	18	85.7
West Virginia	3	..	..	..	..	1	100.0	..	..	1	33.3
Wisconsin	27	..	..	..	..	..	..	15	75.0	15	55.6
Wyoming	6	5	83.3	..	..	..	..	..	..	5	83.3
All States	693	312	60.9	57	67.1	26	35.1	17	77.3	412	59.5

Information relative to the number and per cent of the institutions which responded and indicated that they offered both technical and transfer (professional) accounting programs was presented in Table XII classified according to the population of the area which was served by the institution and in Table XIII classified according to the number of full-time equivalent students who attended the institution. This same information, classified according to the state in which the institution was located, can be found in Table XXVIII.

TABLE XXVIII--Continued

State	Number in This State	Type of School									
		Junior College N=512		Technical Institute N=85		Branch Campus N=74		Area School N=22		All Schools N=693	
		#	%	#	%	#	%	#	%	#	%
New Mexico	7	..	. .	..	. .	..	. .	..	. .	..	. .
New York	37	14	45.2	..	. .	1	20.0	..	. .	15	40.5
North Carolina	45	8	66.7	1	3.0	..	. .	..	. .	9	20.0
North Dakota	3	..	. .	1	100.0	..	. .	..	. .	1	33.3
Ohio	27	3	60.0	3	21.4	2	25.0	..	. .	8	29.6
Oklahoma	11	3	33.3	..	. .	1	50.0	..	. .	4	36.4
Oregon	13	11	91.7	..	. .	..	. .	..	. .	11	84.6
Pennsylvania	20	6	60.0	..	. .	5	50.0	..	. .	11	55.0
Rhode Island	1	..	. .	..	. .	..	. .	..	. .	..	. .
South Carolina	16	..	. .	1	11.1	1	14.3	..	. .	2	12.5
South Dakota	0	..	. .	..	. .	..	. .	..	. .	..	. .
Tennessee	9	4	57.1	..	. .	..	. .	..	. .	4	44.4
Texas	42	22	52.4	11	. .	..	. .	..	. .	22	52.4
Utah	5	2	66.7	..	. .	..	. .	..	. .	2	40.0
Vermont	1	..	. .	..	. .	..	. .	..	. .	..	. .
Virginia	19	17	89.5	..	. .	..	. .	..	. .	17	89.5
Washington	21	18	85.7	..	. .	..	. .	..	. .	18	85.7
West Virginia	3	..	. .	..	. .	1	100.0	..	. .	1	33.3
Wisconsin	27	..	. .	..	. .	..	. .	2	10.0	2	7.4
Wyoming	6	5	83.3	..	. .	..	. .	..	. .	5	83.3
All States	693	300	58.6	10	11.8	22	29.7	3	13.6	335	48.3

Information relative to the number and per cent of the institutions which responded and indicated that they limited their courses in accounting to the traditional accounting principles courses was presented in Table XV classified according to the population of the area which was served by the institution and in Table XVI classified according to

the number of full-time equivalent students who attended the institution. This same information, classified according to the state in which the institution was located, can be found in Table XXIX.

TABLE XXIX

THE NUMBER AND PERCENTAGE OF EACH TYPE OF SCHOOL REPORTING PROGRAMS LIMITED TO ACCOUNTING PRINCIPLES CLASSIFIED ACCORDING TO THE STATE IN WHICH THE SCHOOL IS LOCATED

State	Number in This State	Type of School									
		Junior College N=491		Technical Institute N=71		Branch Campus N=66		Area School N=16		All Schools N=644	
		#	%	#	%	#	%	#	%	#	%
Alabama	12	4	33.3	..	..	..	..	..	..	4	33.3
Alaska	5	..	..	..	..	2	40.0	..	..	2	40.0
Arizona	10	..	..	..	..	1	100.0	..	..	1	10.0
Arkansas	4	..	..	..	..	..	..	..	..	..	..
California	71	9	12.9	..	..	..	..	..	..	9	12.7
Colorado	12	2	16.7	..	..	..	..	..	..	2	16.7
Connecticut	9	..	..	..	..	..	..	..	..	..	..
Delaware	0	..	..	..	..	..	..	..	..	..	..
District of C.	1	..	..	..	..	..	..	..	..	..	..
Florida	23	5	21.7	..	..	..	..	..	..	5	21.7
Georgia	9	..	..	1	100.0	..	..	..	..	1	11.1
Hawaii	5	..	..	..	..	..	..	..	..	..	..
Idaho	1	..	..	..	..	..	..	..	..	..	..
Illinois	35	1	22.9	..	..	..	..	..	..	1	2.9
Indiana	1	..	..	..	..	..	..	..	..	..	..
Iowa	13	1	9.1	..	..	..	..	..	..	1	7.7
Kansas	18	1	5.6	..	..	..	..	..	..	1	5.6
Kentucky	9	..	..	..	..	4	50.0	..	..	4	44.4
Louisiana	6	1	33.3	..	..	..	..	..	..	1	16.7
Maine	1	..	..	..	..	..	..	..	..	..	..
Maryland	13	5	38.5	..	..	..	..	..	..	5	38.5
Massachusetts	9	..	..	..	..	..	..	..	..	..	..
Michigan	23	1	4.4	..	..	..	..	..	..	1	4.4
Minnesota	17	1	6.7	..	..	..	..	..	..	1	5.9
Mississippi	11	4	36.4	..	..	..	..	..	..	4	36.4
Missouri	14	2	14.3	..	..	..	..	..	..	2	14.3

TABLE XXIX--Continued

State	Number in This State	Type of School									
		Junior College N=491		Technical Institute N=71		Branch Campus N=66		Area School N=16		All Schools N=644	
		#	%	#	%	#	%	#	%	#	%
Montana	2	1	50.0	..	..	..	..	..	..	1	50.0
Nebraska	11	..	..	..	..	..	..	..	..	..	..
Nevada	1	1	100.0	..	..	..	..	..	..	1	100.0
New Hampshire	1	..	..	..	..	..	..	..	..	..	..
New Jersey	12	..	..	..	..	..	..	..	..	..	..
New Mexico	7	1	50.0	..	..	5	100.0	..	..	6	85.7
New York	35	..	..	..	..	..	..	..	..	..	..
North Carolina	37	2	18.2	1	3.9	..	..	..	..	3	8.1
North Dakota	3	..	..	..	..	1	100.0	..	..	1	33.3
Ohio	24	..	..	..	..	1	12.5	..	..	1	4.2
Oklahoma	10	2	25.0	..	..	2	100.0	..	..	4	40.0
Oregon	12	..	..	..	..	..	..	..	..	..	..
Pennsylvania	18	..	..	..	..	2	22.2	..	..	2	11.1
Rhode Island	1	..	..	..	..	..	..	..	..	..	..
South Carolina	16	..	..	..	..	4	57.1	..	..	4	25.0
South Dakota	0	..	..	..	..	..	..	..	..	..	..
Tennessee	9	..	..	..	..	..	..	..	..	..	..
Texas	41	14	34.2	..	..	..	..	..	..	14	34.2
Utah	5	..	..	..	..	..	..	..	..	..	..
Vermont	1	..	..	..	..	..	..	..	..	..	..
Virginia	18	..	..	..	..	..	..	..	..	..	..
Washington	20	2	10.0	..	..	..	..	..	..	2	10.0
West Virginia	3	..	..	..	..	..	..	..	..	..	..
Wisconsin	19	..	..	..	..	..	..	..	..	..	..
Wyoming	6	1	16.7	..	..	..	..	..	..	1	16.7
All States	644	61	12.4	2	2.8	22	33.3	0	0.0	85	13.2

An examination of Table XXVII, XXVIII, AND XXIX discloses that 54 per cent of the responding institutions were located in 11 states. The 11 states were:

California
Florida
Illinois
Michigan
New York
North Carolina
Ohio
Pennsylvania
Texas
Washington
Wisconsin

Area vocational schools which were included in the population of this study were located only in Iowa and Wisconsin with most of these being located in Wisconsin. Of the area vocational schools responding with information about their accounting programs, 90.0 per cent of the schools were located in Wisconsin.

Although branch campuses of four-year colleges or universities in 16 states were included in the population of this study, 55.4 per cent of the responding branch campuses were located in Kentucky, Ohio, Pennsylvania, South Carolina, and Wisconsin.

Technical institutes from 21 states were included in the population of this study. However, 38.8 per cent of the responding technical institutes were located in North Carolina. The technical institutes which responded from North Carolina, Nebraska, Ohio, and South Carolina comprised 62.0 per cent of the responding technical institutes.

The population of this study did not include any junior (community) colleges in Alaska, Delaware, District of Columbia, Hawaii, Kentucky, New Hampshire, South Carolina, South Dakota, Vermont, and Wisconsin since the Directory of Junior Colleges did not disclose any junior colleges in these states except those which were identified as being a part of a four-year college or university as a branch campus location. The junior (community) colleges which responded from California, Florida, Illinois, Michigan, New York, Texas, and Washington comprised 51.3 per cent of the responding junior colleges.

CHAPTER V

SUMMARY, FINDINGS, CONCLUSIONS, IMPLICATIONS, AND RECOMMENDATIONS

Summary

The purposes of this study were: (1) to make a survey and comparison of the accounting instruction which was being offered by the four types of post-secondary public institutions within the United States as listed in the Directory of Junior Colleges, (2) to determine the extent to which specially prepared materials were being utilized, (3) to determine the methods of instruction which were being utilized, and (4) to determine the educational level and work experience background of the average full-time instructor who taught accounting in these institutions. In order to carry out the purposes of this study, research hypotheses were formulated.

The related literature was subdivided into five sections in order to examine (1) the growth in purpose of the junior colleges, (2) the responsibility of junior colleges for providing vocational education, (3) the need for technical accounting instruction in the junior colleges, (4) some of the problems junior colleges encounter with their accounting instructional programs, and (5) the benefits of the cooperative method of instruction.

The questionnaire "Survey of Accounting Programs in Public Two-Year Post-Secondary Institutions" was developed to gather the necessary

information from each institution about the type of accounting programs, the accounting courses which were being offered, the types of materials which were being used, the extent of utilization of the cooperative method of instruction for accounting instruction, and information relative to the experience and educational background of the accounting instructional staff. Prior to the mailing of the questionnaire, a jury of seven was selected from the institutions which were included in the study. The questionnaire was mailed to the appropriate individual at each of these jury institutions with the request that the questionnaire be completed and returned with suggestions for design improvement.

The population of this study was limited to those post-secondary institutions which were identified as publicly supported post-secondary institutions and which were so classified and listed in the Directory of Junior Colleges, published by the American Association of Junior Colleges, 1972. A total of 855 institutions were included in the study. These institutions consisted of 626 junior (community) colleges, 107 technical institutes, 100 branch campuses of four-year institutions, and 22 area vocational schools.

The questionnaire was printed and mailed with a cover letter and a return envelope on April 24, 1973 to each of the 855 institutions included in the study. A follow-up letter with a copy of the questionnaire and another return envelope was mailed to each institution which had not responded by June 19, 1973. Of the 855 institutions included in the study, 693 responded for an overall response of 81 per cent.

In the presentation and analysis of data, Chapter Four, tables were utilized to report the number and percentage of institutions which

responded with information requested on the questionnaire. In section one of Chapter Four an analysis of the accounting courses which were offered by the reporting institutions and the most frequently used textbooks for selected courses were presented. Brief explanations were given to aid in understanding the tables and to expand the information contained in the tables.

In section two of Chapter Four each research hypothesis was examined. Since each hypothesis was stated as a specified per cent, the computed per cent for each hypothesis was reported and explanations were given. In section three of Chapter Four the experience background which was reported by the responding institutions for full-time instructors who taught accounting was presented. Brief explanations were given to aid in understanding the tables and to expand the information contained in the tables. This same procedure was followed in section four of Chapter Four. Section four was a presentation of the accounting programs which were reported by the responding institutions classified according to the state in which the institution was located.

Findings

An analysis of the data presented in this study reveals the following major findings:

1. Three and two-tenths per cent of the responding institutions reported that they did not offer any accounting instruction. One per cent of the junior (community) colleges, 9.6 per cent of the technical institutes, 7.5 per cent of the branch campuses, and 15.8 per cent of the area vocational schools reported no accounting was offered.

2. There were 57.6 per cent of the responding institutions which reported that they used the semester plan. Use of the semester plan was also reported by 63.7 per cent of the junior (community) colleges, 7.2 per cent of the technical institutes, 70.2 per cent of the branch campuses, and 73.7 per cent of the area vocational schools.

3. The average number of accounting courses reported by all of the responding institutions using the semester plan was 5.0. The average for the junior (community) colleges was 5.1, the average for the technical institutes was 4.7, the average for the branch campuses was 3.5, and the average for the area vocational schools was 8.3.

4. Thirty-six and one-tenth per cent of all of the responding institutions reported that they used the quarter plan. Use of the quarter plan was reported by 33.1 per cent of the junior (community) colleges, 71.1 per cent of the technical institutes, 22.4 per cent of the branch campuses, and 10.5 per cent of the area vocational schools.

5. The average number of accounting courses reported by the responding institutions that used the quarter plan was 6.6. The average reported by the junior (community) colleges was 6.6, the average reported by the technical institutes was 7.1, the average reported by the branch campuses was 5.1, and the average reported by the area vocational schools was 6.0.

6. The responding institutions reported 9,758 sections of university-parallel transfer accounting classes. The junior (community) colleges reported 8,537 sections, technical institutes reported 648 sections, branch campuses reported 556 sections, and area vocational schools reported 17 sections. These transfer sections represent 67.8

per cent of the accounting sections reported by the institutions responding, 74.4 per cent of the sections reported by the junior colleges, 37.3 per cent of the sections reported by the technical institutes, 68.7 per cent of the sections reported by the branch campuses, and 4.5 per cent of the sections reported by the area vocational schools.

7. A total of 34 different courses were reported as being offered in accounting for transfer purposes. Twenty of these 34 courses were courses which were each listed by less than 1 per cent of the reporting institutions. These 20 courses represent 58.8 per cent of the 34 different courses reported as being offered for transfer purposes.

8. The responding institutions reported 4,080 sections of technical accounting classes. The junior (community) colleges reported 2,552 sections, the technical institutes reported 980 sections, the branch campuses reported 231 sections, and the area vocational schools reported 317 sections. These technical sections represent 28.3 per cent of the accounting sections reported by the responding institutions, 22.2 per cent of the sections reported by the junior colleges, 56.4 per cent of the sections reported by the technical institutes, 28.6 per cent of the sections reported by the branch campuses, and 83.4 per cent of the sections reported by the area vocational schools.

9. A total of 80 different accounting courses were reported as being offered as a part of a technical accounting program. Fifty-two of these 80 courses were each listed by less than 1 per cent of the reporting institutions. These 52 courses represent 65.0 per cent of the 80 different courses reported as being offered for technical program purposes.

10. There were 561 sections of community service accounting classes reported by the responding institutions, 386 by the junior (community) colleges, 107 by the technical institutes, 22 by the branch campuses, and 46 by the area vocational schools. These community service sections represented 3.9 per cent of the accounting sections offered by all of the institutions, 3.4 per cent of the sections offered by the junior colleges, 6.2 per cent of the sections offered by the technical institutes, 2.7 per cent of the sections offered by the branch campuses, and 12.1 per cent of the sections offered by the area vocational schools.

11. A total of 41 different accounting courses were reported as being offered as a part of a non-credit community service program. Thirty of these 41 courses were each listed by less than 1 per cent of the institutions. These 30 courses represent 73.2 per cent of the 41 different courses reported as being offered for community service purposes.

12. There were 87.9 per cent of the responding institutions which reported that they offered university parallel-transfer accounting courses. Ninety-eight and six-tenths per cent of the junior (community) colleges, 28.0 per cent of the technical institutes, 93.6 per cent of the branch campuses, and 18.8 per cent of the area vocational schools reported offering transfer courses in accounting.

13. Of the responding institutions, 63.2 per cent reported that they offered technical-terminal accounting courses. Technical-terminal accounting courses were reported by 63.5 per cent of the junior (community) colleges, 76.0 per cent of the technical institutes, 37.1 per cent of the branch campuses, and 100.0 per cent of the area schools.

14. Twenty-five per cent of all of the responding institutions, 25.9 per cent of the junior (community) colleges, 22.7 per cent of the technical institutes, 16.1 per cent of the branch campuses, and 43.8 per cent of the area vocational schools reported that they offered non-credit community service accounting courses.

15. Niswonger and Fess was reported as the textbook selected for use in 51.1 per cent of the reported sections of principles of accounting. This same selection was reported for 48.6 per cent of the sections of principles of accounting which were offered as a part of a transfer program, 63.6 per cent of the sections of principles of accounting which were offered as a part of a technical program, and 82.1 per cent of the sections of principles of accounting which are offered as a part of a non-credit community service program.

16. Simons and Karrenbrock was reported as the textbook selected for use in 47.2 per cent of the reported sections of intermediate accounting. This same selection was reported for 40.4 per cent of the sections of intermediate accounting which are offered as a part of a transfer program, 55.4 per cent of the sections of intermediate accounting which are offered as a part of a technical program, and 100.0 per cent of the sections of intermediate accounting which are offered as a part of a non-credit community service program.

17. Matz and Curry was reported as the textbook selected for use in 55.7 per cent of the reported sections of cost accounting. This same selection was reported for 56.8 per cent of the sections of cost accounting which were offered as a part of a transfer program, 54.9 per

cent of the reported sections of cost accounting which were offered as a part of a technical program, and 57.1 per cent of the reported sections of cost accounting which were offered as a part of a non-credit community service program.

18. South-Western Publishing Company's text for taxation was reported as the textbook selected for use in 24.7 per cent and the Commerce Clearing House textbook in 24.4 per cent of the sections of taxation accounting. The Commerce Clearing House text was reported as the most popular textbook for transfer course programs being selected for 38.9 per cent of these sections while 22.8 per cent of these sections were reported to have selected the South-Western text. However, 31.1 per cent of the sections of taxation offered as a part of a technical program and 9.1 per cent of the sections offered for non-credit purposes were reported using the South-Western text. By comparison, the Commerce Clearing House text was selected for 23.9 per cent of the technical sections and 6.1 per cent of the non-credit sections.

19. Moore and Jaedicke was reported as the textbook selected for use in 32.2 per cent of the sections of managerial accounting. This same text was also reported for 30.2 per cent of the sections of managerial accounting offered for transfer purposes and 36.7 per cent of the sections of managerial accounting which were offered as a part of a technical program.

20. Of the responding institutions, 59.5 per cent offered accounting courses as a part of a technical accounting program. Technical accounting courses were offered by 60.9 per cent of the junior colleges,

67.1 per cent of the technical institutes, 35.1 per cent of the branch campuses, and 77.3 per cent of the area vocational schools.

21. There were 47.7 per cent of the responding institutions which served a population of less than 20,000 that reported offering accounting courses as a part of a technical accounting program (56.6 per cent of the junior colleges, 50.0 per cent of the technical institutes, and 28.6 per cent of the branch campuses).

22. Of the responding institutions which served a population of 20,000 to 49,999, 57.0 per cent reported that they offered accounting courses as a part of a technical accounting program (56.6 per cent of the junior colleges, 75.0 per cent of the technical institutes, 28.6 per cent of the branch campuses, and 100.0 per cent of the area schools).

23. Of the responding institutions which served a population of 50,000 to 99,999, 48.7 per cent offered courses as a part of a technical accounting program (47.9 per cent of the junior colleges, 70.0 per cent of the technical institutes, 27.8 per cent of the branch campuses, and 100.0 per cent of the area vocational schools).

24. Of the responding institutions which served a population of 100,000 to 499,999, 70.5 per cent reported that they offered accounting courses as a part of a technical accounting program (72.1 per cent of the junior colleges, 65.6 per cent of the technical institutes, 41.8 per cent of the branch campuses, and 85.7 per cent of the area schools).

25. Of the responding institutions which served a population of 500,000 to 999,999, 64.1 per cent reported that they offered accounting courses as a part of a technical accounting program (65.5 per cent of

the junior colleges, 66.7 per cent of the technical institutes, and 50.0 per cent of the branch campuses).

26. Of the responding institutions which served a population of 1,000,000 or more, 53.5 per cent reported that they offered accounting courses as a part of a technical accounting program (53.9 per cent of the junior colleges, 40.0 per cent of the technical institutes, 50.0 per cent of the branch campuses, and 100.0 per cent of the area schools).

27. Of the responding institutions with a full-time equivalent enrollment of less than 1,000, 47.3 per cent reported that they offered accounting courses as a part of a technical accounting program (47.4 per cent of the junior colleges, 67.4 per cent of the technical institutes, 25.0 per cent of the branch campuses, and 60.0 per cent of the area vocational schools).

28. Of the responding institutions with a full-time equivalent enrollment of 1,000 to 4,999, 65.2 per cent reported that they offered accounting courses as a part of a technical accounting program (65.6 per cent of the junior colleges, 64.9 per cent of the technical institutes, 52.0 per cent of the branch campuses, and 90.0 per cent of the area vocational schools).

29. Of the responding institutions with a full-time equivalent enrollment of 5,000 to 7,999, 75.0 per cent reported that they offered accounting courses as a part of a technical accounting program (73.2 per cent of the junior colleges, 100.0 per cent of the technical institutes, 100.0 per cent of the branch campuses, and 100.0 per cent of the area vocational schools).

30. Of the responding institutions with a full-time equivalent enrollment of 8,000 to 11,999, 61.9 per cent reported that they offered accounting courses as a part of a technical accounting program (60.0 per cent of the junior colleges and 100.0 per cent of the technical institutes).

31. Of the responding institutions with a full-time equivalent enrollment of 12,000 or more, 84.6 per cent reported that they offered accounting courses as a part of a technical accounting program (83.3 per cent of the junior colleges and 100.0 per cent of the area schools).

32. Forty-eight and three-tenths per cent of the responding institutions reported that they offered both technical and transfer accounting programs (58.6 per cent of the junior colleges, 11.8 per cent of the technical institutes, 29.7 per cent of the branch campuses, and 13.6 per cent of the area vocational schools).

33. Of the responding institutions which served a population of less than 20,000, 46.2 per cent reported that they offered both technical and transfer accounting programs (56.5 per cent of the junior colleges and 28.6 per cent of the branch campuses).

34. Of the responding institutions which served a population of 20,000 to 49,999, 44.6 per cent reported that they offered both technical and transfer accounting programs (56.6 per cent of the junior colleges, 5.0 per cent of the technical institutes, 28.6 per cent of the branch campuses, and 50.0 per cent of the area vocational schools).

35. Of the responding institutions which served a population of 50,000 to 99,999, 38.5 per cent reported that they offered both technical

and transfer accounting programs (45.3 per cent of the junior colleges, 15.0 per cent of the technical institutes, and 22.2 per cent of the branch campuses).

36. Of the responding institutions which served a population of 100,000 to 499,999, 56.4 per cent reported that they offered both technical and transfer accounting programs (68.3 per cent of the junior colleges, 12.5 per cent of the technical institutes, 41.7 per cent of the branch campuses, and 14.3 per cent of the area vocational schools).

37. Of the responding institutions which served a population of 500,000 to 999,999, 56.7 per cent reported that they offered both technical and transfer accounting programs (63.6 per cent of the junior colleges and 50.0 per cent of the branch campuses).

38. Of the responding institutions which served a population of 1,000,000 or more, 39.5 per cent reported that they offered both technical and transfer accounting programs (50.0 per cent of the junior colleges, 40.0 per cent of the technical institutes, and 20.0 per cent of the branch campuses).

39. Of the responding institutions with a full-time equivalent enrollment of less than 1,000, 34.4 per cent reported that they offered both technical and transfer accounting programs (46.1 per cent of the junior colleges, 10.9 per cent of the technical institutes, 22.9 per cent of the branch campuses, and 20.0 per cent of the area schools).

40. Of the responding institutions with a full-time equivalent enrollment of 1,000 to 4,999, 54.1 per cent reported that they offered both technical and transfer accounting programs (62.7 per cent of the

junior colleges, 10.8 per cent of the technical institutes, and 40.0 per cent of the branch campuses).

41. Of the responding institutions with a full-time equivalent enrollment of 5,000 to 7,999, 70.5 per cent reported that they offered both technical and transfer accounting programs (70.7 per cent of the junior colleges, 100.0 per cent of the branch campuses, and 100.0 per cent of the area vocational schools).

42. Of the responding institutions with a full-time equivalent enrollment of 8,000 to 11,999, 61.9 per cent reported that they offered both technical and transfer accounting programs (60.0 per cent of the junior colleges and 100.0 per cent of the technical institutes).

43. Of the responding institutions with a full-time equivalent enrollment of 12,000 or more, 69.2 per cent reported that they offered both technical and transfer accounting programs. Seventy-five per cent of the junior colleges reported that they offered both technical and transfer accounting programs.

44. Of the responding institutions, 13.2 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses (12.4 per cent of the junior colleges, 2.8 per cent of the technical institutes, and 33.3 per cent of the branch campuses).

45. Of the responding institutions which served a population of less than 20,000, 25.0 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses (18.6 per cent of the junior colleges and 60.0 per cent of the branch campuses).

46. Of the responding institutions which served a population of 20,000 to 49,999, 16.7 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses (16.9 per cent of the junior colleges, 6.3 per cent of the technical institutes, and 30.8 per cent of the branch campuses).

47. Of the responding institutions which served a population of 50,000 to 99,999, 19.9 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses (18.9 per cent of the junior colleges and 44.4 per cent of the branch campuses).

48. Of the responding institutions which served a population of 100,000 to 499,999, 8.4 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses (8.5 per cent of the junior colleges, 3.5 per cent of the technical institutes, and 27.3 per cent of the branch campuses).

49. Of the responding institutions with a full-time equivalent enrollment of less than 1,000, 20.9 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses (20.7 per cent of the junior colleges, 2.7 per cent of the technical institutes, and 40.5 per cent of the branch campuses).

50. Of the responding institutions with a full-time equivalent enrollment of 1,000 to 4,999, 9.5 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses (9.5 per cent of the junior colleges, 3.1 per cent of the technical institutes, and 21.7 per cent of the branch campuses).

51. Of the responding institutions with a full-time equivalent enrollment of 5,000 to 7,999, 4.7 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses. Five per cent of the junior colleges reported that they did not offer any courses in accounting except the traditional accounting principles courses.

52. Of the responding institutions with a full-time equivalent enrollment of 8,000 to 11,999, 5.0 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses. Five and three-tenths per cent of the junior colleges reported that they did not offer any courses in accounting except the traditional accounting principles courses.

53. Of the responding institutions with a full-time equivalent enrollment of 12,000 or more, 15.4 per cent reported that they did not offer any courses in accounting except the traditional accounting principles courses. Sixteen and seven-tenths per cent of the junior colleges reported that they did not offer any courses in accounting except the traditional accounting principles courses.

54. Of the responding institutions which offered accounting instruction beyond the traditional accounting principles courses, 9.5 per cent reported that they provided this advanced accounting instruction with greater than 51 per cent of the instructional materials being different from the instructional materials which traditionally might be used by four-year colleges and universities for this same instruction (9.8 per cent of the junior colleges, 6.1 per cent of the technical

institutes, 8.5 per cent of the branch campuses, and 18.8 per cent of the area vocational schools).

55. A total of 54 institutions reported some use of coordinated related work experience as a part of the instructional program for technical accounting. These 54 institutions represented 13.3 per cent of the 407 institutions which reported offering technical accounting programs. As a result of a catalog search and telephone interviews, it was determined that 39 of the 407 institutions actually utilized the cooperative method of instruction by providing coordinated related work experience as a part of their technical accounting program. These institutions represent 9.6 per cent of the 407 responding institutions.

56. Of the responding institutions, 39.6 per cent reported that 100 per cent of their accounting classes were taught by a full-time staff member (37.2 per cent of the junior colleges, 46.4 per cent of the technical institutes, 50.8 per cent of the branch campuses, and 36.8 per cent of the area vocational schools).

57. Of the responding institutions, 43.2 per cent reported that 75 to 99 per cent of their accounting classes were taught by a full-time staff member (45.5 per cent of the junior colleges, 42.9 per cent of the technical institutes, 19.1 per cent of the branch campuses, and 63.2 per cent of the area vocational schools).

58. Of the responding institutions, 11.4 per cent reported that 50 to 74 per cent of their accounting classes were taught by a full-time staff member (13.2 per cent of the junior colleges, 4.8 per cent of the technical institutes, 9.5 per cent of the branch campuses, and none of the area schools).

59. Of the responding institutions, 5.8 per cent reported that less than 50 per cent of their accounting classes were taught by a full-time staff member (4.1 per cent of the junior colleges, 6.0 per cent of the technical institutes, 20.6 per cent of the branch campuses, and none of the area vocational schools).

60. Six and eight-tenths per cent of the full-time accounting instructors reported had attained the doctors degree level of education (7.7 per cent of the junior college instructors, 1.2 per cent of the technical institute instructors, 3.8 per cent of the branch campus instructors, and 10.6 per cent of the area school instructors).

61. The masters degree was reported to be the highest degree held by 84.2 per cent of the full-time accounting instructors (87.4 per cent of the junior college instructors, 73.9 per cent of the technical institute instructors, 90.2 per cent of the branch campus instructors, and 65.9 per cent of the area school instructors).

62. The baccalaureate degree was reported to be the highest degree held by 7.9 per cent of the full-time accounting instructors (4.8 per cent of the junior college instructors, 24.5 per cent of the technical institute instructors, 6.0 per cent of the branch campus instructors, and 23.5 per cent of the area vocational school instructors).

63. Accounting was reported as the major for 53.5 per cent of the full-time accounting instructors (54.6 per cent of the junior college instructors, 41.5 per cent of the technical institute instructors, 53.0 per cent of the branch campus instructors, and 67.1 per cent of the area vocational school instructors).

64. Business education was reported as the major for 29.5 per cent of the full-time accounting instructors (27.3 per cent of the junior college instructors, 45.1 per cent of the technical institute instructors, 27.3 per cent of the branch campus instructors, and 30.6 per cent of the area vocational school instructors).

65. A total of 2,155 full-time instructors who teach accounting classes were reported by the institutions. These instructors had a minimum average of 7.2 years of total teaching experience (4.2 years at a two-year school, 1.0 years at a four-year school, and 2.0 years at a secondary school) and a minimum average of 3.0 years of employment by business in an accounting job.

66. A total of 54 per cent of the responding institutions were located in 11 states. These states were California, Florida, Illinois, Michigan, New York, North Carolina, Ohio, Pennsylvania, Texas, Washington, and Wisconsin.

Conclusions

A comparative study lends itself to inferences and observations more readily than to definite conclusions. This study does not lend itself to conclusions by mass statistical evidence or by multiple-point trend lines but rather by logical deduction, observations, and comparisons.

1. The post-secondary institutions in the United States have accepted the challenge to provide technical accounting instructional programs provided this acceptance is indicated by the number of courses in accounting offered by these institutions. These institutions are

presently offering an extensive list of courses which can, for the most part, be taken by the student as a technical accounting course or as a transfer accounting course. The acceptance of transfer courses beyond the principles courses appears to be a matter which remains completely unresolved.

2. Although the institutions reported extensive offerings of different accounting courses, the instructional materials and methods were found to be the same materials and methods which are utilized in traditional accounting classes at four-year institutions which offer only degree accounting programs. The traditional courses appear to be offered to the two-year student in much the same package as they are offered to the four-year student.

3. Use of the cooperative method of instruction for technical accounting students was minimal. Perhaps this is an indication that the institutions do not intend to provide technical accounting programs with an experience component.

4. The instructors of accounting who were employed by the studied two-year institutions appeared to have sufficient background teaching experience and work experience to enhance their classroom activities. However, although most of the reported instructors possess a masters degree in some field of business, only slightly more than half of these instructors had majored in accounting. It would appear that the instruction of accounting could be enhanced by an instructor who possesses a degree in accounting. This would appear to be especially true for the advanced courses and those which are especially technical by nature.

Implications

The studies by Petro (2) and Ozzello (1) cited that neither the traditional lower-division transfer curriculum nor the usual vocational accounting curriculum was entirely adequate in content or objectives and that individualized instruction, including cooperative training, was needed to assure the success of any technical accounting program. Ozzello also concluded that the technical accounting program should not parallel that offered for transfer purposes. The findings of this investigation, when combined with the suggestions contained in the studies by Petro and Ozzello, resulted in the formulation of the following implications.

1. In order for students to be effectively counseled and advised as to the accounting courses which should be included in a particular study program, more distinct differentiation should exist between the transfer and the technical accounting courses.
2. All advanced accounting courses and those courses which are especially technical in nature should be instructed by an instructor who has a degree in accounting and who has some actual on-the-job work experience in an accounting job.
3. Special materials need to be developed for use in technical accounting instructional programs.
4. The cooperative method of instruction needs to be included in the technical accounting instructional programs which are being offered by the two-year institutions.

Recommendations

The following recommendations are derived from the findings and conclusions of this investigation.

1. It is recommended that a study be conducted to determine the transferability of accounting courses from the two-year institutions to the baccalaureate degree granting institutions.

2. It is recommended that an in-depth study be conducted of the institutions which are presently utilizing the cooperative method of instruction as a part of their technical accounting program in order to produce guidelines for other institutions which might wish to include coordinated related work experience as a part of their accounting instructional program.

3. It is recommended that a study be conducted to determine the educational background of those instructors who are responsible for the instruction required by advanced accounting courses and those which are especially technical in nature.

CHAPTER BIBLIOGRAPHY

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2. Petro, Peter K., "The Derivation of Learning Hierarchies and Instructional Objectives in Accounting with Implications for Developing Instructional Systems for Post-High School Programs," unpublished doctoral dissertation, Michigan State University, East Lansing, Michigan, 1969.

APPENDIX A

CONFIDENTIAL

CENTER FOR RESEARCH AND EVALUATION
College of Education
North Texas State University
Box 13377, N.T. Station
Denton, Texas 76203

CONFIDENTIAL

SURVEY OF ACCOUNTING PROGRAMS IN PUBLIC TWO-YEAR POST SECONDARY INSTITUTIONS

SECTION I

(1-9) Institution Name _____ City & State _____

Name of Person Reporting _____ Title of Person Reporting _____

Population of area served by your institution is:

(6) Less than 20,000
 (7) 20,000 to 49,999
 (8) 50,000 to 99,999
 (9) 100,000 to 499,999
 (10) 500,000 to 999,999
 (11) 1,000,000 or more

Present full-time equivalent enrollment in your institution is:

(12) Less than 1,000
 (13) 1,000 to 4,999
 (14) 5,000 to 7,999
 (15) 8,000 to 11,999
 (16) 12,000 or more

Instructional programs in areas other than accounting offered by you include:

(17) University parallel-transfer programs
 (18) Technical-terminal programs
 (19) Non-credit community service programs

Instructional programs in the area of accounting offered by you include:

(20) University parallel-transfer programs
 (21) Technical-terminal programs
 (22) Non-credit community service programs
 (23) NO ACCOUNTING INSTRUCTION OFFERED

If you checked "NO ACCOUNTING INSTRUCTION OFFERED", please insert the questionnaire in the envelope provided for return. If you do offer any type of accounting instruction, please complete SECTION II and the appropriate section or sections on the back of the questionnaire before mailing.

SECTION II (Please complete if you offer ANY TYPE OF ACCOUNTING INSTRUCTION)

The length of course duration in your institution is based on:

(24) Semester plan
 (25) Quarter plan
 (26) Trimester plan
 (27) Other (Please specify: _____)

The percent of your accounting classes taught by FULL-TIME instructors is:

(28) 100%
 (29) 75% to 99%
 (30) 50% to 74%
 (31) Less than 50%

Part-time instructors are obtained from these sources:

(32) High school business teachers
 (33) Local CPAs
 (34) Non-CPA members of local business
 (35) Other (Please specify: _____)

The educational level attained by your FULL-TIME instructors who teach accounting is: (Indicate the NUMBER of instructors in each level)

(36) Doctors Degree
 (37) Masters Degree
 (38) Baccalaureate Degree
 (39) None of these

The number of your FULL-TIME instructors who teach accounting and majored in each of the following areas is: (Indicate the NUMBER of instructors in each area)

(40) Accounting
 (41) Business Education
 (42) Some other area of business
 (43) Some other area THAN business

(44) The AVERAGE number of years of teaching experience held by your FULL-TIME instructors who teach accounting is: (Circle One) 1 2 3 4 5 or more

(45) The AVERAGE number of years your FULL-TIME instructors who teach acctg have taught in a 2-yr institution is: (Circle One) 1 2 3 4 5 or more

(46) The AVERAGE number of years your FULL-TIME instructors who teach acctg have taught in a 4-yr institution is: (Circle One) 1 2 3 4 5 or more

(47) The AVERAGE number of years your FULL-TIME instructors who teach acctg have taught in a secondary school is: (Circle One) 1 2 3 4 5 or more

(48) The AVERAGE number of years your FULL-TIME instructors who teach acctg have been employed by business in an accounting job is: (Circle One) 1 2 3 4 5 or more

(OVER)

APPENDIX B

ALABAMA

Alexander City State Junior College, Alexander City
Brewer State Junior College, Fayette
Enterprise State Junior College, Enterprise
Gadsden State Junior College, Gadsden
George C. Wallace State Junior College, Selma
George C. Wallace State Technical Junior College, Dothan
James H. Faulkner State Junior College, Bay Minette
Jefferson Davis State Junior College, Brewton
Jefferson State Junior College, Birmingham
John C. Calhoun State Technical Junior College, Decatur
Lurleen B. Wallace State Junior College, Andalusia
Northeast Alabama State Junior College, Rainsville
Northwest Alabama State Junior College, Phil Campbell
Patrick Henry State Junior College, Monroeville
S. D. Bishop State Junior College, Mobile
Snead State Junior College, Boaz
Southern Union State Junior College, Wadley
Theodore Alfred Lawson State Junior College, Birmingham

ALASKA

Anchorage Community College, Anchorage
Juneau-Douglas Community College, Auke Bay
Kenai Penninsual Community College, Kenai
Ketchikan Community College, Ketchikan
Kodiak Community College, Kodiak
Matanuska Susitna Community College, Plamer
Sitka Community College, Sitka

ARIZONA

Arizona Western College, Yuma
Central Arizona College, Coolidge
Cochise County Community College, Douglas
Eastern Arizona College, Thatcher
Glendale Community College, Glendale
Maricopa Technical College, Phoenix
Mesa Community College, Mesa
Phoenix College, Phoenix
Scottsdale Community College, Scottsdale
Navajo Community College, Many Farms
Pima College, Tuscon
Yavapai College, Prescott

APPENDIX B--Continued

ARKANSAS

Arkansas State University-Beebe Branch, Beebe
Phillips County Community College, Helena
Southwest Technical Institute, East Camden
Westark Junior College, Fort Smith

CALIFORNIA

Allan Hancock College, Santa Maria
Antelope Valley College, Lancaster
Barstow Community College District, Barstow
Butte College, Durham
Cabrillo Community College, Aptos
Cerritos College, Norwalk
Chabot College, Hayward
Chaffey College, Alta Loma
Citrus College, Azusa
City College of San Francisco, San Francisco
Golden West College, Huntington Beach
Orange Coast College, Costa Mesa
College of Marin, Kentfield
College of The Canyons, Valencia
College of The Desert, Palm Desert
College of The Redwoods, Eureka
College of The Sequoias, Visalia
College of The Siskiyous, Weed
Compton College, Compton
Contra Costa College, San Pablo
Diablo Valley College, Pleasant Hill
Cuesta College, San Luis Obispo
El Camino College, Torrance
De Anza College, Cupertino
Foothill College, Los Altos
Gavilan College, Gilroy
Glendale College, Glendale
Grossmont College, El Cajon
Hartnell Community College, Salinas
Imperial Valley College, Imperial
Bakersfield College, Bakersfield
Porterville College, Porterville
Lassen College, Susanville
Long Beach City College, Long Beach
East Los Angeles College, Los Angeles
Los Angeles City College, Los Angeles
Los Angeles Harbor College, Wilmington

APPENDIX B--Continued

Los Angeles Pierce College, Woodland Hills
Los Angeles Southwest College, Los Angeles
Los Angeles Trade-Technical College, Los Angeles
Los Angeles Valley College, Van Nuys
West Los Angeles College, Culver City
American River College, Sacramento
Cosumnes River College, Sacramento
Sacramento City College, Sacramento
Merced College, Merced
Mira Costa College, Oceanside
Monterey Peninsula College, Monterey
Mt. San Antonio College, Walnut
Mt. San Jacinto College, Gilman Hot Springs
Napa College, Napa
Cypress College, Cypress
Fullerton Junior College, Fullerton
Ohlone College, Fremont
Palo Verde College, Blythe
Palomar College, San Marcos
Pasadena City College, Pasadena
College of Alameda, Alameda
Feather River College, Quincy
Grove Street College, Oakland
Laney College, Oakland
Merritt College, Oakland
Rio Hondo College, Whittier
Riverside City College, Riverside
Saddleback College, Mission Viejo
San Bernardino Valley College, San Bernardino
San Diego City College, San Diego
San Diego Evening College, San Diego
San Diego Mesa College, San Diego
San Diego Miramar College, San Diego
San Joaquin Delta Community College District, Stockton
San Jose City College, San Jose
Canada College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno
Santa Ana College, Santa Ana
Santa Barbara City College, Santa Barbara
Santa Monica College, Santa Monica
Santa Rosa Junior College, Santa Rosa
Shasta College, Redding
Sierra Joint Community College District, Rocklin
Solano Community College, Suisun City
Southwestern College, Chula Vista
Fresno City College, Fresno

APPENDIX B--Continued

Reedley College, Reedley
Taft College, Taft
Moorpark College, Moorpark
Ventura College, Ventura
Victor Valley College, Victorville
West Hills College, Coalinga
West Valley College, Campbell
Columbia Junior College, Columbia
Modesto Junior College, Modesto
Yuba College, Marysville

COLORADO

Aims Junior College District, Greeley
Arapahoe Community College, Littleton
Colorado Mountain College, Leadville
Community College of Denver (Auraria Campus), Denver
Community College of Denver (North Campus), Denver
Community College of Denver (Red Rocks Campus), Lakewood
El Paso Community College, Colorado Springs
Lamar Community College, Lamar
Mesa College, Grand Junction
Morgan County Community College, Fort Morgan
Northeastern Junior College, Sterling
Otero Junior College, La Junta
Rangely College, Rangely
Southern Colorado State College, Pueblo
Trinidad State Junior College, Trinidad

CONNECTICUT

Greater Hartford Community College, Hartford
Hartford State Technical College, Hartford
Housatonic Community College, Bridgeport
Manchester Community College, Manchester
Mattatuck Community College, Waterbury
Middlesex Community College, Middletown
Mohegan Community College, Norwich
Northwestern Conn. Community College, Winsted
Norwalk Community College, Norwalk
Norwalk State Technical College, Norwalk
Quinebaug Valley Community College, Danielson
South Central Community College, New Haven
Thames Valley State Technical College, Norwich
Tunxis Community College, Farmington
Waterbury State Technical College, Waterbury

APPENDIX B--Continued

DELEWARE

Delaware Technical and Community College, Wilmington
 Delaware Technical and Community College, Georgetown

DISTRICT OF COLUMBIA

Washington Technical Institute, Washington, D.C.

FLORIDA

Brevard Community College, Cocoa
 Broward Community College, Fort Lauderdale
 Central Florida Community College, Ocala
 Chipola Junior College, Marianna
 Daytona Beach Community College, Daytona Beach
 Edison Junior College, Fort Myers
 Florida Junior College at Jacksonville, Jacksonville
 Florida Keys Community College, Key West
 Gulf Coast Community College, Panama City
 Hillsborough Community College, Tampa
 Indian River Junior College, Fort Pierce
 Lake City Community College, Lake City
 Lake-Sumter Community College, Leesburg
 Manatee Junior College, Bradenton
 Miami-Dade Junior College, Miami
 North Florida Junior College, Madison
 Okaloosa-Walton Junior College, Niceville
 Palm Beach Junior College, Lake Worth
 Pensacola Junior College, Pensacola
 Polk Community College, Winter Haven
 St. Johns River Junior College, Palatka
 St. Petersburg Junior College, St. Petersburg
 Santa Fe Junior College, Gainesville
 Seminole Junior College, Sanford
 South Florida Junior College, Avon Park
 Tallahassee Community College, Tallahassee
 Valencia Community College, Orlando

GEORGIA

Abraham Baldwin Agricultural College, Tifton
 Albany Junior College, Albany
 Brunswick Junior College, Brunswick
 Clayton Junior College, Morrow
 Dalton Junior College, Dalton

APPENDIX B--Continued

Dekalb College, Clarkston
Floyd Junior College, Rome
Gainesville Junior College, Gainesville
Kennesaw Junior College, Marietta
Macon Junior College, Macon
Middle Georgia College, Cochran
South Georgia College, Douglas
Southern Technical Institute, Marietta

HAWAII

Hawaii Community College, Hilo
Honolulu Community College, Honolulu
Kapiolani Community College, Honolulu
Kauai Community College, Lihue
Leeward Community College, Pearl City
Maui Community College, Kahului

IDAHO

College of Southern Idaho, Twin Falls
North Idaho College, Coeur D'Alene

ILLINOIS

Belleville Area College, Belleville
Black Hawk College, Moline
Black Hawk College East, Kewanee
Carl Sandburg College, Galesburg
Amundsen-Mayfair College, Chicago
Kennedy-King College, Chicago
The Loop College, Chicago
Malcolm X College, Chicago
Olive-Harvey College, Chicago
Southwest College, Chicago
Wilbur Wright College, Chicago
College of Dupage, Glen Ellyn
College of Lake County, Grayslake
Danville Junior College, Danville
Elgin Community College, Elgin
Highland Community College, Freeport
Illinois Central College, Peoria
Lincoln Trail College, Robinson
Olney Central College, Olney
Wabash Valley College, Mt. Carmel
Illinois Valley Community College, Oglesby
John A. Logan College, Carterville

APPENDIX B--Continued

Joliet Junior College, Joliet
Kankakee Community College, Kankakee
Kaskaskia College, Centralia
Kishwaukee College, Malta
Lake Land College, Mattoon
Lewis and Clark Community College, Godfrey
Lincoln Land Community College, Springfield
McHenry County College, Crystal Lake
Moraine Valley Community College, Palos Hills
Morton College, Cicero
Oakton Community College, Morton Grove
Parkland College, Champaign
Prairie State College, Chicago Heights
Reno Lake College, Ina
Rock Valley College, Rockford
Sauk Valley College, Dixon
Shawnee College, Ullin
Southern Illinois University Vo-Tech. Institute, Carbondale
Southeastern Illinois College, Harrisburg
Spoon River College, Canton
State Community College, East St. Louis
Thornton Community College, South Holland
Triton College, River Grove
Waubensee Community College, Sugar Grove
William Rainey Harper College, Palatine

INDIANA

Indiana Vocational Technical College, Indianapolis
Vincennes University, Vincennes

IOWA

Des Moines Area Community College Ankeny
Clinton Community College, Clinton
Hawkeye Institute of Technology, Waterloo
Indian Hills Community College, Ottumwa
Indian Hills Community College, Centerville
Iowa Central Community College, Fort Dodge
Iowa Lakes Community College, Estherville
Iowa Western Community College, Clarinda
Kirkwood Community College, Cedar Rapids
Marshalltown Community College, Marshalltown
North Iowa Area Community College, Mason City
Northeast Iowa Area Voc-Tech. School, Calmar
Northwest Iowa Vocational School, Sheldon

APPENDIX B--Continued

Southeastern Community College, Keokuk
Southwestern Community College, Creston
Western Iowa Tech., Sious City

KANSAS

Allen County Community Junior College, Iola
Barton County Community Junior College, Great Bend
Butler County Community Junior College, El Dorado
Cloud County Community Junior College, Concordia
Coffeyville Community Junior College, Coffeyville
Colby Community College, Colby
Crowley County Community Junior College, Arkansas City
Dodge City Community College, Dodge City
Fort Scott Community Junior College, Fort Scott
Garden City Community Junior College, Garden City
Haskell Indian Junior College, Lawrence
Highland Community Junior College, Highland
Hutchinson Community Junior College, Hutchinson
Independence Community Junior College, Independence
Johnson County Community Junior College, Shawnee Mission
Kansas City Kansas Community Junior College, Kansas City
Labette Community Junior College, Parsons
Neosho County Community Junior College
Pratt Community Junior College, Pratt
Seward County Community Junior College, Liberal

KENTUCKY

Ashland Community College, Ashland
Elizabethtown Community College, Elizabethtown
Hazard Community College, Hazard
Henderson Community College, Henderson
Hopkinsville Community College, Hopkinsville
Jefferson Community College, Louisville
Lexington Technical Institute, Lexington
Madisonville Community College, Madisonville
Maysville Community College, Maysville
Paducah Community College, Paducah
Prestonburg Community College, Prestonburg
Somerset Community College, Somerset
Southeast Community College, Cumberland

LOUISIANA

Airline Community College, Bossier City
Delgado College, New Orleans

APPENDIX B--Continued

Louisiana State University, Alexandria
Louisiana State University, Eunice
St. Bernard Parish Community College, Chalmette
Southern University (Shreveport-Bossier City Campus), Shreveport

MAINE

Eastern Main Voc. Tech. Institute, Bangor
Northern Maine Voc. Tech. Institute, Presque Isle
Penobscot Valley Community College, Bangor
Southern Maine Voc. Tech. Institute, South Portland
University of Maine at Augusta, Augusta

MARYLAND

Allegany Community College, Cumberland
Anne Arundel Community College, Arnold
Catonsville Community College, Catonsville
Cecil Community College, North East
Charles County Community College, La Plata
Chesapeake College, Wye Mills
Community College of Baltimore, Baltimore
Dundalk Community College, Baltimore
Essex Community College, Baltimore County
Frederick Community College, Frederick
Garrett Community College, McHenry
Hagerstown Junior College, Hagerstown
Harford Community College, Bel Air
Howard Community College, Columbia
Montgomery Community College, Rockville
Prince George's Community college, Largo

MASSACHUSSETS

Berkshire Community College, Pittsfield
Bristol Community College, Fall River
Cape Cod Community College, West Barnstable
Franklin Institute of Boston, Boston
Greenfield Community College, Greenfield
Holyoke Community College, Holyoke
Massachusetts Bay Community College, Watertown
Massasoit Community College, West Bridgewater
Middlesex Community College, Bedford
Mount Wachusett Community College, Gardner
Newton Junior College, Newton
North Shore Community College, Beverly

APPENDIX B--Continued

Northern Essex Community College, Haverhill
Quincy Junior College, Quincy
Quinsigamond Community College, Worcester
Springfield Technical Community College, Springfield

MICHIGAN

Alpena Community College, Alpena
Bay De Noc Community College, Escanaba
Delta College, University Center
Genessee Community College, Flint
Glen Oaks Community College, Centreville
Gogebic Community College, Ironwood
Grand Rapids Junior College, Grand Rapids
Henry Ford Community College, Dearborn
Highland Park Community College, Highland Park
Jackson Community College, Jackson
Kalamazoo Valley Community College, Kalamazoo
Kellogg Community College, Battle Creek
Kirtland Community College, Roscommon
Lake Michigan College, Benton Harbor
Lansing Community College, Lansing
Macomb County Community College, Warren
Mid Michigan Community College, Harrison
Monroe County Community College, Monroe
Montcalm Community College, Sidney
Muskegon Community College, Muskegon
North Central Michigan College, Petoskey
Northwestern Michigan College, Traverse City
Oakland Community College, Union Lake
St. Clair County Community College, Port Huron
Schoolcraft College, Livonia
Southwestern Michigan College, Dowagiac
Washenaw Community College, Ann Arbor
Wayne County Community College, Detroit
West Shore Community College, Scottville

MINNESOTA

Anoka-Ramsey State Junior College, Coon Rapids
austin State Junior College, Austin
Brainerd State Junior College, Brainerd
Fergus Falls State Junior College, Fergus Falls
Hibbing State junior College, Hibbing
Inver Hills State Junior College, Inver Grove Heights
Itasca State Junior College, Grand Rapids

APPENDIX B--Continued

Lakewood State Junior College, White Bear Lake
Mesabi State Junior College, Virginia
Metropolitan State Junior College, Minneapolis
Normandale State Junior College, Bloomington
North Hennepin State Junior College, Minneapolis
Northland State Junior College, Thief River Falls
Rainy River State Junior College, International Falls
Rochester State Junior College, Rochester
University of Minnesota Technical College, Crookston
University of Minnesota Technical College, Waseca
Vermillion State Junior College, Ely
Willmar State Junior College, Willmar
Worthington State Junior College, Worthington

MISSISSIPPI

Coahoma Junior College, Clarksdale
Copiah-Lincoln Junior College, Wesson
East Central Junior College, Decatur
East Mississippi Junior College, Scooba
Hinds Junior College, Raymond
Holmes Junior College, Goodman
Itawamba Junior College, Fulton
Jones County Junior College, Ellisville
Meridian Junior College, Meridian
Mississippi Delta Junior College, Moorhead
Miss. Gulf Coast Jr. College, Gautier
Miss. Gulf Coast Jr. College, Gulfport
Miss. Gulf Coast Jr. College, Perkinston
Northeast Mississippi Junior College, Booneville
Northwest Mississippi Junior College, Senatobia
Pearl River Junior College, Poplarville
Southwest Mississippi Junior College, Summit
Utica Junior College, Utica

MISSOURI

Crowder College, Neosho
East Central Junior College, Union
Jefferson College, Hillsboro
Longview Community College, Lee's Summit
Maple Woods Community College, Kansas City
Penn Valley Community College, Kansas City
Mineral Area College, Flat River
Missouri Southern College, Joplin
Moberly Junior College, Moberly
Florissant Valley Community College, St. Louis

APPENDIX B--Continued

Forrest Park Community College, St. Louis
Meramec Community College, Kirkwood
State Fair Community College, Sedalia
Three Rivers Junior College, Poplar Bluff
Trenton Junior College, Trenton

MONTANA

Dawson College, Glendive
Flathead Valley Community College, Kalispell
Miles Community College, Miles City

NEBRASKA

Central Nebraska Technical College, Hastings
Fairbury Junior College, Fairbury
Lincoln Technical Community College, Lincoln
McCook College, McCook
Mid-Plains Nebraska Technical College, North Platte
Nebraska Western College, Scottsbluff
North Platte Junior College, North Platte
Northeast Nebraska Technical College, Norfolk
Northeastern Nebraska College, Norfolk
Omaha Technical College, Omaha
Platte College, Columbus
Western Nebraska Technical College, Sidney

NEVADA

Clark County Community College, Las Vegas
Elko Community College, Elko
Western Nevada Community College, Carson City

NEW HAMPSHIRE

New Hampshire Technical Institute, Concord

NEW JERSEY

Atlantic Community College, Hays Landing
Gergen Community College, Paramus
Brookdale Community College, Lincroft
Burlington County College, Pemberton
Camden County College, Blackwood
County College of Morris, Dover
Cumberland County College, Vineland

APPENDIX B--Continued

Essex County College, Newark
Gloucester County College, Sewell
Mercer County Community College, Trenton
Middlesex County College, Edison
Ocean County College, Toms River
Passaic County Community College, Paterson
Somerset County College, Somerville

NEW MEXICO

Eastern New Mexico University, Clovis
Eastern New Mexico University, Rosell
New Mexico Junior College, Hobbs
New Mexico Military Institute, Roswell
New Mexico State University, Alamogordo
New Mexico State University, Carlsbad
New Mexico State University, Grants
New Mexico State University, Farmington
University of New Mexico, Gallup

NEW YORK

Adirondack Community College, Glens Falls
Auburn Community College, Auburn
Borough of Manhattan Community College, New York
Bronx Community College, Bronx
Broome Community College, Binghamton
Clinton Community College, Plattsburgh
Columbia-Greene Community College, Athens
Community College of The Finger Lakes, Canandaigua
Corning Community College, Corning
Dutchess Community College, Poughkeepsie
Erie Community College (City Campus), Buffalo
Erie Community College (North Campus), Buffalo
Fashion Institute of Technology, New York
Fiorello H. Laguardia Community College, Long Island City
Fulton-Montgomery Community College, Johnstown
Genesee Community College, Batavia
Herkimer County Community College, Herkimer
Hostos Community College of CUNY, Bronx
Hudson Valley Community College, Troy
Jamestown Community College, Jamestown
Jefferson Community College, Watertown
Kingsborough Community College, Brooklyn
Mohawk Valley Community College, Utica
Monroe Community College, Rochester

APPENDIX B--Continued

Nassau Community College, Garden City
New York City Community College, Brooklyn
Niagra County Community College, Niagra Falls
North Country Community College, Saranac Lake
Onondaga Community College, Syracuse
Orange County Community College, Middletown
Queensborough Community College, Bayside
Rockland Community College, Suffern
Schenectady County Community College, Schenectady
SUNY Ag. and Technical College, Alfred
SUNY Ag. and Technical College, Canton
SUNY Ag. and Technical College, Cobleskill
SUNY Ag. and Technical College, Delhi
SUNY Ag. and Technical College, Farmingdale
SUNY Ag. and Technical College, Morrisville
Staten Island Community College, Staten Island
Suffolk County Community College, Selden
Sullivan County Community College, South Fallsburg
Tompkins-Courtland Community College, Groton
Ulster County Community College, Stone Ridge
Westchester Community College, Valhalla

NORTH CAROLINA

Anson Technical Institute, Ansonville
Asheville-Buncombe Technical Institute, Asheville
Beaufort County Technical Institute, Washington
Bladen Technical Institute, Dublin
Blue Ridge Technical Institute, Hendersonville
Caldwell Community College and Technical Institute, Lenoir
Cape Fear Technical Institute, Wilmington
Cartersville Technical Institute, Morehead City
Catawba Valley Technical Institute, Hickory
Central Carolina Technical Institute, Sanford
Central Piedmont Community College, Charlotte
Cleveland County Technical Institute, Shelby
Coastal Carolina Community College, Jacksonville
College of The Albemarle, Elizabeth City
Craven Technical Institute, New Bern
Davidson County Community College, Lexington
Durham Technical Institute, Durham
Edgecombe County Technical Institute, Tarboro
Fayetteville Technical Institute, Fayetteville
Forsyth Technical Institute, Winston-Salem
Gaston College, Dallas
Guilford Technical Institute, Jamestown
Halifax County Technical Institute, Weldon

APPENDIX B--Continued

Haywood Technical Institute, Clyde
Isothermal Community College, Spindale
James Sprunt Institute, Kenansville
Johnston Technical Institute, Smithfield
Lenoir Community College, Kinston
Martin Technical Institute, Williamston
McDowell Technical Institute, Marion
Montgomery Technical Institute, Troy
Nash Technical Institute, Rocky Mount
Pamlico Technical Institute, Alliance
Piedmont Technical Institute, Roxboro
Pitt Technical Institute, Greenville
Randolph Technical Institute, Asheboro
Richmond Technical Institute, Hamlet
Roanoke-Chowan Technical Institute, Ahoskie
Robeson Technical Institute, St. Pauls
Rockingham Community College, Wentworth
Rowan Technical Institute, Salisbury
Sampson Technical Institute, Clinton
Sandhills Community College, Southern Pines
Southeastern Community College, Whiteville
Southwestern Technical Institute, Sylva
Surry Community College, Dobson
Technical Institute of Alamance, Burlington
Tri-County Technical Institute, Murphy
Vance County Technical Institute, Henderson
W. H. Holding Technical Institute, Raleigh
Wayne Community College, Goldsboro
Western Piedmont community College, Morganton
Wilkes Community College, Wilkesboro
Wilson County Technical Institute, Wilson

NORTH DAKOTA

Bismarck Junior College, Bismarck
Lake Region Junior College, Devils Lake
North Dakota State School of Science, Wahpeton
University of North Dakota, Williston
North Dakota State University, Bottineau

OHIO

Allen County Technical Institute, Lima
Belmont Technical College, St. Clairsville
Central Ohio Technical College, Newark
Cincinnati Technical Institute, Cincinnati

APPENDIX B--Continued

Clark County Technical Institute, Springfield
Columbus Technical Institute, Columbus
Cuyahoga Community College, Warrensville
Cuyahoga Community College, Cleveland
Cuyahoga Community College, Parma
Four County Technical Institute, Archbold
Jefferson County Technical Institute, Steubenville
Lakeland Community College, Mentor
Lorain County Community College, Elyria
Miami University, Hamilton
Miami University, Middleton
Michael J. Owens State Technical College, Perrysburg
Muskingum Area Technical Institute, Zanesville
North Central Technical College, Mansfield
Ohio University, St. Clairsville
Ohio University, Chillicothe
Ohio University, Lancaster
Ohio University, Portsmouth
Ohio University, Zanesville
Scioto County Technical College, Lucasville
Sinclair Community College, Dayton
Stark State Technical Institute, Canton
Tri-County Technical College, Nelsonville
Community and Technical College, Akron
Ohio College of Applied Science, Cincinnati
Raymond Walters General & Tech. College, Cincinnati
University College, Cincinnati
University of Toledo Community & Tech. College, Toledo
Vanguard Technical Institute, Fremont
Washington Technical College, Marietta
Youngstown State U. Tec. & Comm. College, Youngstown

OKLAHOMA

Altus Junior College, Altus
Claremore Junior College, Claremore
Connors State College, Warner
Eastern Oklahoma State College, Wilburton
El Reno College, El Reno
Murray State College of A&M Science, Tishomingo
Northeastern Oklahoma A&M College, Miami
Northern Oklahoma College, Tonkawa
Oscar Rose Junior College, Midwest City
Poteau Community College, Poteau
Sayre Junior College, Sayre
Seminole Junior College, Seminole
Tulsa Junior College, Tulsa

APPENDIX B--Continued

OREGON

Blue Mountain Community College, Pendleton
Central Oregon Community College, Bend
Chemeketa Community College, Salem
Clackamas Community College, Oregon City
Clatsop Community College, Astoria
Josephine County Community College, Medford
Lane Community College, Eugene
Linn-Benton Community College, Albany
Mt. Hood Community College, Gresham
Oregon Technical Institute, Klamath Falls
Portland Community College, Portland
Rogue Community College, Grants Pass
Southwestern Oregon Community College, Coos Bay
Treasure Valley Community College, Ontario
Umpqua Community College, Roseburg

PENNSYLVANIA

Bucks County Community College, Newton
Butler County Community College, Butler
Community College of Allegheny County, Pittsburgh
Community College of Allegheny County, Monroeville
Community College of Allegheny County, West Mifflin
Community College of Beaver County, Monaca
Delaware County Community College, Media
Harrisburg Area Community College, Harrisburg
Lehigh County Community College, Schnecksville
Luzerne County Community College, Wilkes-Barre
Montgomery County Community College, Blue Bell
Penn. St. University, Allentown
Penn. St. University, Altoona
Penn. St. University, Monaca
Penn. St. University, Reading
Penn. St. University, Media
Penn. St. University, Dubois
Penn. St. University, Uniontown
Penn. St. University, Hazleton
Penn. St. University, Mckeesport
Penn. St. University, Mont Alto
Penn. St. University, New Kensington
Penn. St. University, Abington
Penn. St. University, Schuylkill Haven
Penn. St. University, Sharon
Penn. St. University, Wilkes-Barre
Penn. St. University, Dunmore
Penn. St. University, York

APPENDIX B--Continued

Reading Area Community College, Reading
Westmoreland County Community College, Jeannette
Williamsport Area Community College, Williamsport
Northhampton County Area Community College, Bethlehem

RHODE ISLAND

Rhode Island Junior College, Providence

SOUTH CAROLINA

Clemson University, Sumter
Berkeley-Charleston-Dorchester Technical Education Center, Charleston
Chesterfield-Marlboro Technical Education Center, Cheraw
Florence-Darlington Technical Education Center, Florence
Greenville Technical Education Center, Greenville
Horry-Georgetown Technical Education Center, Conway
Midlands Technical Education Center, Columbia
Orangeburg-Calhoun Technical Education Center, Orangeburg
Piedmont Technical Education Center, Greenwood
Spartanburg County Technical Education Center, Spartanburg
Sumter Area Technical Education Center, Sumter
Tri-County Technical Education Center, Pendleton
York Technical Education Center, Rock Hill
University of South Carolina, Aiken
University of South Carolina, Beaufort
University of South Carolina, Conway
University of South Carolina, Lancaster
University of South Carolina, Allendale
University of South Carolina, Spartanburg
University of South Carolina, Union

SOUTH DAKOTA (none)

TENNESSEE

Chattanooga State Technical Institute, Chattanooga
Cleveland State Community College, Cleveland
Columbia State Community College, Columbia
Dyersburg State Community College, Dyersburg
Jackson State Community College, Jackson
Motlow State Community College, Tullahoma
Nashville State Technical Institute, Nashville
Roane State Community College, Harriman
State Technical Institute at Memphis, Memphis
Volunteer State Community College, Gallatin
Walters State Community College, Morristown

APPENDIX B--Continued

TEXAS

Alvin Junior College, Alvin
Amarillo College, Amarillo
Angelina College, Lufkin
Bee County College, Beeville
Blinn College, Brenham
Brazosport College, Lake Jackson
Butler College, Tyler
Central Texas College
Cisco Junior College, Cisco
Clarendon College, Clarendon
College of The Mainland, Texas City
Cooke County Junior College, Gainesville
Eastfield College, Mesquite
El Centro College, Dallas
Mountain View College, Dallas
Del Mar College, Corpus Christi
El Paso Community College, El Paso
Frank Phillips College, Borger
Galveston College, Galveston
Grayson County Junior College, Denison
Henderson County Junior College, Athens
Hill Junior College, Hillsboro
Howard County Junior College, Big Spring
Southwest Texas Junior College, Uvalde
Kilgore College, Kilgore
Laredo Junior College, Laredo
Lee College, Baytown
McLennan Community College, Waco
Navarro Junior College, Corsicana
Panola Junior College, Carthage
Paris Junior College, Paris
Midland College, Midland
Odessa College, Odessa
Ranger Junior College, Ranger
San Antonio College, San Antonio
San Jacinto College, Pasadena
South Plains College, Levelland
Tarrant County Junior College, Hurst
Tarrant County Junior College, Fort Worth
Temple Junior College, Temple
Texarkana Community College, Texarkana
Texas Southmost College, Brownsville
Tyler Junior College, Tyler
Victoria College, Victoria
Weatherford College, Weatherford

APPENDIX B--Continued

Western Texas College, Snyder
Wharton County Junior College, Wharton

UTAH

College of Eastern Utah, Price
Dixie College, St. George
Snow College, Ephriam
Utah Technical College at Provo, Provo
Utah Technical College at Salt Lake, Salt Lake City

VERMONT

Vermont Technical College, Randolph Center

VIRGINIA

Blue Ridge Community College, Weyers Cave
Central Virginia Community College, Lynchburg
Dabney S. Lancaster Community College, Clifton Forge
Danville Community College, Danville
Eastern Shore Community College, Wallops Island
Germanna Community College, Gredericksburg
John Tyler Community College, Chester
Lord Fairfax Community College, Middletown
New River Community College, Dublin
Northern Virginia Community College, Annandale
Patrick Henry Community College, Hartinsville
Paul O. Camp Community College, Franklin
Rappahannock Community College, Glens
Richard Bland College of William and Mary, Petersburg
Southside Virginia Community College, Alberta
Southwest Virginia Community College, Richland
Thomas Nelson Community College, Hampton
Tidewater Community College, Portsmouth
Virginia Highlands Community College, Abingdon
Virginia Western Community College, Roanoke
Wytheville Community College, Wytheville

WASHINGTON

Bellevue Community College, Bellevue
Big Bend Community College, Moses Lake
Centralia college, Centralia
Clark College, Vancouver
Columbia Basic College, Pasco
Edmonds Community College, Lynnwood

APPENDIX B--Continued

Everett Community College, Everett
North Seattle Community College, Seattle
Seattle Central Community College, Seattle
South Seattle Community College, Seattle
Spokane Community College, Spokane
Spokane Falls Community College, Spokane
Fort Steilacoom Community College, Tacoma
Grays Harbor College, Aberdeen
Green River Community College, Auburn
Highline Community College, Midway
Lower Columbia College, Longview
Olympia Vocational and Technical Institute, Olympia
Olympic College, Bremerton
Peninsula College, Port Angeles
Shoreline Community College, Seattle
Skagit Valley College, Mount Vernon
Tacoma Community College, Tacoma
Walla Walla Community College, Walla Walla
Wenatchee Valley College, Wenatchee
Whatcom Community College, Ferndale
Yakima Valley College, Yakima

WEST VIRGINIA

Parkersburg Community College, Parkersburg
Southern West Virginia Community College, Williamson
West Liberty State College, Weirton
Potomac State College, Keyser

WISCONSIN

University Center System, Baraboo
University Center System, Rice Lane
University Center System, Fond Du Lac
University Center System, Wausau
University Center System, Marshfield
University Center System, Medford
University Center System, Richland Center
University Center System, Janesville
University Center System, Sheboygan
University Center System, West Bend
University Center System, Waukesha
District One Technical Institute, Eau Claire
Western Wisconsin Technical Institute, La Crosse
Southwest Wisconsin Technical Institute, Fennimore
Madison Area Technical College, Madison

APPENDIX B--Continued

Blackhawk Technical Institute, Beloit
Kenosha Technical Institute, Kenosha
Waukesha County Technical Institute, Kewailee
Milwaukee Area Technical College, Milwaukee
Moraine Park Tech, Fond Du Lac
Lakeshore Tech. Institute, Manitowoc
Fox Valley Tech. Institute, Appleton
N.E. Wisconsin Tech., Marinette
N.E. Wisconsin Tech., Sturgeon Bay
Mid-State Tech., Marshfield
Mid-State Tech., Stevens Point
Mid-State Tech., Wisconsin Rapids
North Central Tech., Wausau
Nicolet College and Technical Institute, Rhinelander
Ashland Center for Vocational Education, Ashland
ADVOTECH 18, New Richmond

WYOMING

Casper College, Casper
Central Wyoming College, Riverton
Eastern Wyoming College, Torrington
Laramie County Community College, Cheyenne
Northwest Community College, Powell
Sheridan College, Sheridan
Western Wyoming College, Rock Springs

APPENDIX C

March 24, 1973

Dr. Don Anthony, President
Tarrant County Junior College
Hurst, Texas 76053

Dear Dr. Anthony:

Dr. K. G. Skaggs, Specialist for Occupational Education with the American Association of Community and Junior Colleges, has expressed to me his belief that a comprehensive study of the accounting instruction which is being offered by post-secondary institutions is critically needed and that this study could provide useful data which could be used effectively in the improvement of accounting programs. The data collected will provide you with national information which could be useful to you as an evaluative tool.

The study has been designed to include data which will reveal the extent of accounting instruction now being delivered, the methods of instruction and materials which are being used, and pertinent information about the accounting instructors. Your institution has been selected for participation in this national study. I realize the enclosed survey instrument will require a few minutes to complete, but the results should be beneficial to both your staff and your students.

If your institution does not offer any accounting instruction, please complete only the brief SECTION I of the questionnaire. If you do offer any type of accounting instruction, please ask the appropriate person to complete the questionnaire and insert it in the return envelope which is provided.

Sincerely,

R. L. Young

Enclosures

Box 13377, N.T. Station
Denton, Texas 76203

APPENDIX D

June 19, 1973

Dr. D. N. Peitersen, President
Sheridan College
Sheridan, WY 82801

Dear Dr. Peiterson:

In reviewing the responses to our April 25, 1973 request for information about your ACCOUNTING instructional program, we find that we have not received a reply from your institution. If your response has been mailed in the last few days and crossed in the mails with this letter, please accept our thanks.

If you have not yet responded, we would be most appreciative if you would again ask the appropriate individual to complete the enclosed questionnaire and return it to us in the envelope provided. We trust that you will let us include the information from your institution so that our study can be as comprehensive as possible.

Your assistance will be sincerely appreciated.

Sincerely,

R. L. Young

Enclosures

Box 1337, N.T. Station
Denton, Texas 76203

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