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By

Robert B. Clark

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A STUDY OF THE EVALUATION OF ACCOUNTING
EDUCATION AND THE ACCOUNTING PROFESSION
BY SELECTED GRADUATES OF UNIVERSITIES
AND COLLEGES IN KANSAS

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PREFACE

Kansas--her people and her institutions--has contributed much throughout the earlier years of my life. Educated in the elementary grades in the country schools of Cherokee County, in the high school at Galena and with bachelor's and master's degrees from what is now Kansas State College of Pittsburg, and having taught business subjects at Galena High School and El Dorado High School and accounting at El Dorado Junior College and Kansas State Teachers College, I have developed a concern and affinity for the youth of Kansas as they pursue their educational and post-educational experiences. A product of this concern is this thesis, undertaken to contribute in some small measure to the education of accountants in Kansas.

Curriculum construction in any area is problematical, compounded in an age when the society upon graduation from college may be radically different from that in effect at the time of matriculation. This is particularly true for accounting majors who attempt to prepare in four short years, not only in the general liberal aspects so essential to satisfactory societal interaction, but also for entry into a rigorous and demanding profession.

This study has attempted to appraise curriculum from the somewhat different aspect of graduate stated satisfaction.

It is literally impossible to acknowledge all who have contributed to this research, however appreciation must be extended to the individuals representing each of the Kansas colleges and universities:

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Milburn J. Little, Chairman
Division of Economics and Business
Fort Hays Kansas State College

Each of these men reviewed the proposal for this research, offered constructive comments, and provided mailing lists of their institution's graduates.

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CHAPTER I

STATEMENT OF THE PROBLEM

Introduction

Emerging Professions

With the tremendous growth and specialization of the nation's industries during the years 1900-1930 came an increasing need for accountants as it is only through the skilled interpretation of the accountant that ramifications of business complexities are reduced to clear, understandable terms.¹ At the time of this phenomenal expansion of this nation's industries many businesses in the United States were owned or controlled by English entrepreneurs. The earliest accountants in this country, then, were those members of English firms coming to this country to perform audits of these English interests.² From these beginnings the accounting profession, the youngest recognized profession in the United States, came into existence.

¹Grinaker, Robert L., and Ben B. Barr. Auditing, The Examination of Financial Statements. Homewood, Illinois: Richard D. Irwin, Inc., 1965, p. 4.

²Bevis, Herman W. Corporate Reporting in a Competitive Economy. New York: The Macmillan Company, 1965, p. 2.

The status of accounting in other countries, as their record-keeping procedures developed, is an interesting correlate to the American evolution of accounting processes. The first complete system of double entry bookkeeping was found in Genoa, Italy, in about 1340. That country also assumes additional historic significance for accounting, for it was there, in Venice, that the father of bookkeeping and accounting published his major work. This man, Luca Pacioli, a Franciscan friar, presented his Summa de Arithmetica, Geometria, Proportioni et Proportionalita, in 1494. Though primarily a treatise on mathematics, this work contained a section on double-entry bookkeeping.³ Thus, the tremendous awakening and commercial expansion of the late fifteenth century gave rise to a double-entry bookkeeping system, but the development and further expansion of that system was not accomplished for another four centuries.

The end of the nineteenth century was characterized, to an even greater extent than was the late fifteenth century, not only by an extraordinary expansion of business activity but also by new forms of business ownership such as the trust and the billion-dollar corporation. It was in response to these stimuli that further refinement in accounting theory and methodology was accomplished.⁴

³Hendriksen, Eldon S. Accounting Theory. Homewood, Illinois: Richard D. Irwin, Inc., 1965, pp. 16-18.

⁴Hatfield, Henry Rand. "An Historical Defense of Bookkeeping," Studies in Accounting Theory, W. T. Baxter and Sidney Davidson, eds. Homewood, Illinois: Richard D. Irwin, Inc., 1962, pp. 6-10.

In England, early efforts at accounting were undertaken to establish the liability of the accounting official in his fulfillment of his manor responsibilities. This gave rise to the use of bilateral accounts in a "charge and discharge" system prevalent in early English manor accounting. The adoption of the new "Italian" double-entry system made slow progress in England. Widespread adoption was not accomplished until in the latter part of the nineteenth century, and then primarily as a result of the development of the accounting profession in England, the impetus received from the increasing use of the company form of business organization and the income tax system.⁵

Thus, in the United States--a new country, newly born, newly matured, newly recognized--accountants were at about the same stage of professional development in the early twentieth century as were their European counterparts. In the European countries as well as in the United States, professional status was the result of the industrial revolution, of more sophisticated forms of business ownership and control and of socio-economic influences.

Though accounting as a tool of business was used in the early history of western culture,⁶ and though teaching is

⁵Yamey, B. S. "Some Topics in the History of Financial Accounting in England 1500-1900," Studies in Accounting Theory, W. T. Baxter and Sidney Davidson, eds. Homewood, Illinois: Richard D. Irwin, Inc., 1962, pp. 15-25.

⁶American Accounting Association. Accounting Teachers' Guide. Cincinnati, Ohio: South-Western Publishing Co., 1953, p. 4.

one of the oldest, most honorable of the professions, the teaching of accounting is a young profession, conjoined with that of accountancy. Accounting work is found in private business, in the various echelons of government, and in public accounting firms. According to Grinaker and Barr,⁷ however, the only area of accounting which meets all of the requirements and possesses all of the characteristics of a profession is that of public practice. They state that

. . . characteristics which are common to all learned professions (whether law, medicine, or [public] accounting) are as follows:

1. A specialized body of knowledge
2. A formal university education
3. An attitude of service dedicated to the public interest
4. Standards of professional qualifications governing admission to the profession
5. An authoritative professional association
6. Legal responsibility
7. Rules of professional conduct
8. Public recognition.

In terms of the above characteristics, the practicing public accountant meets the requirements to be considered as having professional status. However, some authors question whether professional status has been attained when unprofessional attributes still exist as evidenced by the fact that in 1968 only 22 states required education beyond high school for certification of public accountants.⁸

⁷Grinaker and Barr, pp. 4-5.

⁸Letter from Daniel C. Custer, Staff Assistant, Examinations Division, American Institute of Certified Public Accountants, New York, New York, February 5, 1968.

The opinion of Grinaker and Barr as set forth above notwithstanding, there is growing consensus that groups of accountants other than those in public practice also meet the requirements of professional status.

To the point of evaluating professional status, the following remarks by Roy and MacNeill⁹ are worthy of consideration:

. . . The most important and significant aspects of a CPA's services to his clients and to the public cannot be defined as knowledge, nor even as experience, but must be described by more elusive terms: wisdom, perception, imagination, circumspection, judgment, integrity.

When to speak out, when to be silent, how to say or write that which is necessary but awkward, courage to face up to the need for doing so, talent to be firm yet diplomatic, imagination to see beneath and beyond the surface, perceptivity not only for what has happened but also for what may happen, constancy in ethical behavior, sagacity to avoid errors of omission as well as those of commission: these and other attributes like them are qualities, not definable as knowledge but inherent in individuals. Without them a CPA can be nothing more than a technician, regardless of the scope of his knowledge; possessing these attributes plus requisite knowledge, he is a professional.

Though these qualities were propounded as applying to the beginning CPA, this researcher submits that they have equal applicability to other areas of accounting and that these and similar qualitative evaluations, as well as those presented by Grinaker and Barr, are relevant indices of professional status. Accordingly, throughout the course of this research

⁹Roy, Robert H. and James H. MacNeill. "Horizons for a Profession: The Common Body of Knowledge for CPAs," The Journal of Accountancy, September, 1966, p. 38.

and in the remainder of this thesis, the use of the term "profession of accounting" and similar terminology is based upon this broader concept of the profession. Such terminology refers not only to the practicing certified public accountant but to all engaged in the art of accountancy.

The Ford Foundation and the Carnegie Corporation Reports

Probably the greatest impetus to curriculum change for accounting education in this century was received when the Ford Foundation and the Carnegie Corporation of New York made public their reports regarding education for business.¹⁰ These two reports were independently published in 1959. It is noteworthy that the American Accounting Association's committee for the study of these two reports states:

. . . each is technically independent of the other, although the authors were fully aware of each other's efforts and cooperated in certain matters of fact gathering. There is virtually no difference of opinion between the reports; in fact their general tenor is so similar that much discussion about them is . . . as though they were in fact a joint effort. . . .

Together they constitute over 1,200 printed pages and in this volume [of material] they say almost everything that could have been said and also succeed in hedging just about every statement to which anyone could take exception.¹¹

¹⁰Gordon, R. A. and J. E. Howell. Higher Education for Business. New York: Columbia University Press, 1959; and F. C. Pierson and others, The Education of American Businessmen. New York: McGraw-Hill Book Company, Inc., 1959.

¹¹"Report of the Committee on the Study of the Ford and Carnegie Foundation Reports," The Accounting Review, Vol. XXXVI, No. 2 (April, 1961), p. 191. Hereinafter this work shall be documented as Ford-Carnegie Committee.

These two reports criticize business education, including education in accounting, not only in terms of generalities but also in specific detail. Those criticisms having greatest implications for accounting education are in the areas of overspecialization, instructional approach and academic standards. The American Accounting Association committee on the study of these reports generalizes:

It is no doubt true that every critical observation made in these reports is well-deserved somewhere among the 560 institutions involved in education for business. It is also true that many of the criticisms made would not be applicable to a substantial number of schools.¹²

The degree of enthusiasm and the zeal with which curricular innovations were implemented subsequent to the publication of these reports spans the range of possibility. From a survey of the literature it is difficult to ascertain the official opinion of the American Accounting Association or the American Institute of Certified Public Accountants regarding the Ford and Carnegie reports, if indeed these organizations hold an official opinion regarding them. Specific opinions and attitudes of individual members of these organizations will be presented in the discussion of literature related to this study.¹³ These opinions do not necessarily represent the opinion held by either organization but are only the opinions of the individual writers involved.

¹²Ibid.

¹³Infra, p. 15.

Regardless of the response of individuals or groups to the Ford and Carnegie reports, much of the criticism contained therein is valid for accounting education. Accounting educators and practitioners have attacked these areas of weakness which have become the subject of considerable introspection and evaluation. A major problem concomitant with this evaluation by two such independent organizations is that of ineffective liaison between them.¹⁴ It seems a fair assumption that had these two organizations been able to pool their resources and talents to attack together those problems discussed in the Ford and Carnegie reports there would have been less fragmentation of effort and a more concerted attempt at solution.

Anderson and Griffin¹⁵ conducted a study of Texas graduates; and, in presenting the results of the study, state:

Professionals, as a general rule, wisely ignore the opinions of their patients and clients concerning remedies, treatments, or other corrective actions. In this respect, educators are justifiably professional. However, we occasionally forget that the people we practice on can be of help by pointing out the problems, the spots that hurt.

It is in this area of alumni-college communication and rapport that this research will be performed.

¹⁴Griffin, Charles H. "Effective Liaison Between Practitioners and Educators," The Journal of Accountancy, Vol. 112, No. 2 (August, 1961), "Educational and Professional Training," Wilton T. Anderson, ed., p. 87.

¹⁵Anderson, Hershel M. and Fred B. Griffin. "The Accounting Curriculum and Postgraduate Achievement," The Accounting Review, Vol. XXXVIII, No. 4 (October, 1963), p. 816.

Statement of the Problem

The problem of this study is (1) to gauge the effectiveness of the accounting education to which a selected population of college graduates has been subjected, with effectiveness being stated by the individual graduate in terms of his satisfaction with various phases of his undergraduate accounting and non-accounting business training; and (2) to determine the composite status or profile of this population at various stages of their careers during their first seven years after graduation from college.

Delimitation of the Study

This study is limited to the accounting graduates of the state-supported universities and colleges in the State of Kansas who received the baccalaureate degree in the years 1960 through 1966. The population studied consists of only those graduates who responded to the research instrument.

No criterion of satisfaction was suggested to the respondents; and inasmuch as the results of the study are presented in terms of individual satisfactions, a further limitation to the study is the varying individual limitation imposed by the respondent in his interpretation of the term "satisfaction." It is the opinion of this researcher that satisfaction, as such, can only be defined in the mind of the individual who has experienced the element under evaluation; and herein lies the greatest weakness of this research: an experience considered by one respondent to be unsatisfactory

may, in the evaluation of another, be labeled as satisfactory. A second weakness is that those elements for which opinions are solicited are considered by this writer to be those most descriptive of the experiences which this research attempts to describe. In point of fact, the respondent may consider other elements more descriptive of his undergraduate and professional careers; and thus may select any satisfaction indicator used in this questionnaire while his true state of satisfaction with his undergraduate program and professional career may lie in another direction.

This research does not purport to present any element of the criteria of measurement in terms of what ultimately might be the optimum evaluation. The professional superiors or the college teachers of the respondent, by virtue of their maturational attainment or their professional status, might respond to the research instrument with degrees of satisfaction at decided variance with those recorded by the graduates under study. It is intended that any evaluations presented will be evaluations made by the respondent in terms of his own experience evaluated by him in the environment of his present professional status.

Research Design and Methodology

Because of the many ramifications of this topic, research design and methodology are discussed separately in Chapter III of this thesis.

Significance of the Study

It is believed that this research has significance for accounting education in that it will allow the participating colleges and universities to determine, in terms of the elements included in this study, their graduates' satisfaction with their undergraduate training. The outcomes of this research should present these colleges and universities with valid communication with their graduates in terms of these graduates' satisfactions with, and utilization of, their college training as it affects their professional development and their professional and social interaction.

Further, accounting education and accounting majors in Kansas are not radically different from accounting education and accounting majors in other states. Accordingly, this study should have applicability in any geographic area as concerned accounting teachers evaluate their accounting programs in the light of the expressed satisfactions of the sample in this study. Also, employers of the graduates of accounting departments may gain insight into the attitudes and reactions of their employees during those employees' early years on the job.

Finally, this research should be beneficial to each respondent as it provides him with a device to recapitulate his various satisfactions and dissatisfactions as he examines his professional status and recalls his undergraduate training.

Clarification of Terms

For the purposes of this research, the following definitions apply:

Accounting Graduate

One who, having fulfilled the requirements specified by the institution he attended, has been granted a baccalaureate degree by that institution; and, having fulfilled the requirements of a specific department or curriculum in that institution, is designated by the institution as an accounting major.

Certified Public Accountant

Kohler's definition shall apply which states that a certified public accountant is:

An accountant who, having met the statutory requirements of a state or other political subdivision of the United States of America as to age, education, residence, moral character, and ability, has been registered or licensed to practice public accounting and is permitted to call himself 'certified public accountant' and use the initials 'CPA' after his name.¹⁶

Public Accountant

Kohler's definition of a public accountant as "an accountant who offers his services professionally to the public. . .; a registered accountant,"¹⁷ shall apply.

¹⁶Kohler, Eric L. A Dictionary for Accountants, 3rd ed. Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1963, p. 95.

¹⁷Ibid., p. 404.

Internship

An internship is considered to be a formal program of on-the-job accounting training, supervised by a professional accountant and coordinated by an official of the institution of higher education wherein the intern is enrolled as an accounting major. Though it may be optional, the internship is recognized by the institution as a part of the undergraduate training of accounting students, who may be given college credit for its satisfactory completion.

Presentation of the Study

To accomplish an orderly presentation, the remainder of this thesis is organized as follows:

Chapter II: a review of the literature related to the study to provide both background information and comparative data for use in interpreting the findings.

Chapter III: a presentation of those methods and procedures used in accomplishing the research. This chapter includes an expansion and delineation of the purposes of the study and a description of the population studied. The development, testing, submission and response with regard to the data collection instrument are described for the reader; and a brief analysis of the statistical techniques and procedures employed in the treatment of the data is presented.

Chapters IV, V, VI and VII are concerned with the presentation and interpretation of the data. Chapter IV deals with the accounting major, the reasons and techniques

involved in the selection of this particular major, the credit hours involved, the quality and value of the instruction received, the place of nonaccounting business courses in the major and the evaluation of the advisement received. Chapter V treats the accounting internship and part-time work experience as a part of undergraduate education in accounting. Chapter VI discusses post-graduate reflections and pursuits of the subjects of the research as they evaluate the profession of accountancy, detail their employment history and present their experiences with graduate study and the CPA examination. Chapter VII reviews their satisfactions with the total undergraduate program. The areas of satisfaction involved are preparation for the first job, advancement, everyday living and social mobility. The analysis also gives consideration to various factors as those factors influence satisfaction with the way in which the college fulfilled its responsibility of undergraduate education.

Chapter VIII contains the summary of findings and conclusions based on findings regarding accounting education and the accounting profession in Kansas.

CHAPTER II

REVIEW OF RELATED LITERATURE

This chapter presents a review of the literature significantly related to the present study. This research deals with the accounting profession, including the various factors influencing and shaping accounting education. Therefore, pertinent discussion must include major concepts of accounting education, the opinions of accounting education held by the various segments of the accounting profession, and any observable or measurable outcomes attributable to these influences.

Considerable writing treats several factors that are not only important in the development of accounting education but which also have bearing on the present study. This section of the thesis discusses the Ford and Carnegie reports, their analysis by the Joint Committee on Education of the American Accounting Association which illustrates the accounting educators' reaction to the reports, the responses to these reports by selected accounting practitioners and an assessment of the impact of these two reports on accounting education.

A third major study making a recent appearance on the educational and business scene is the Common Body of Knowledge for Certified Public Accountants. The Ford and Carnegie reports were directed to business education in total. In

contrast, the Common Body of Knowledge study considers only those experiences necessary for the beginning certified public accountant. Thus, it involves only a relatively small segment of the group concerned in the Ford and Carnegie reports. Despite its restricted scope, the Common Body of Knowledge study makes a contribution to the field of accounting education and thus has relevance to this study.

The value of internships in the training of accountants has been a controversial factor and the subject of a great deal of research. A number of schools involved in this study offer an internship program to accounting majors. Therefore, the literature concerning the structure and value of the internship, with both public accounting firms and in private enterprise and government, has a definite relationship to the understanding of this study.

Another related area receiving research attention is that of accounting practice. Inasmuch as this research considers the practice of accounting in private industry, public practice and government, selected studies are reviewed as they apply to this research.

Finally, this chapter presents a number of studies in the area of education for accounting and other areas of business education as these studies' methods, subjects, or findings hold relevance to the presentation and development of this thesis.

The remaining sections of this chapter deal with the literature related to these various aspects of accounting education.

The Ford and Carnegie Reports

A A A Committee Analysis and Reaction

One of the better summaries of these reports is that presented by the Committee on the Study of the Ford and Carnegie Foundation Reports.¹ This committee was appointed by the president of the American Accounting Association as a task committee operating under the Joint Committee on Education to receive and review the Ford and Carnegie reports for the association. The report by this committee was an assessment of the impact of the two reports in the following areas: selection of accounting students, the elementary course, accounting in the undergraduate curriculum, C. P. A. regulations and the content and quality of accounting instruction.

Selection of Accounting Students. The reports were critical of business education² in that no effort was being made to select students; or if selection was being attempted,

¹Ford-Carnegie Committee, p. 91.

²"Business education" is the terminology used in the Report of the Committee on the Study of the Ford and Carnegie Foundation Reports. The use of this term should not be misconstrued, however, as including only the area of instruction involved in business teacher preparation. In the context of the Ford and Carnegie reports, as well as in this study, the use of this term includes all departments concerned with educating for business, whether the level of training is vocational, technical or professional.

it was ineffective. As a result, the better students were being channeled into engineering, law, medicine and the sciences. The two reports did indicate, however, that business education received better quality students than agriculture, home economics and education. The reports suggested that, with the expected influx of students in the years just subsequent to the reports, the time might be propitious for those departments, schools and colleges involved in education for business occupations to become more selective in their student recruitment. The Ford-Carnegie Committee was critical of the two reports for failing to recognize that, although increasing enrollments were expected, pressures would probably be brought to bear from both on- and off-campus groups for the colleges to make room for this broadening stream of students. Too, as a result of such pressure, it probably would be impossible to raise standards of selection; it might even become necessary to lower them. The Committee, in defense of accounting, stated that the accounting profession had long been aware of this problem and was engaged in continuing efforts to overcome it through the testing and promotional activities of the AICPA, the AAA and other accounting groups.

The two reports did include the fact that within those departments involved in educating for business, the accounting department generally attracted a better quality student than did the non-accounting business departments; and they further acknowledged that the accounting courses were taught

more analytically than were the non-accounting business courses, where teaching was more descriptive than analytical. Thus, within the collegiate school of business, the accounting department finds itself in the apex position that the natural sciences hold in the broader scope of the liberal arts college--at least in the evaluation by the Ford and Carnegie reports.

The Elementary Course. The two reports were in disagreement with both method and content. They believed too much effort was expended on teaching procedural mechanics and that more stress should be placed on managerial uses, interpretation of data and their analysis. They were of the opinion, too, that the elementary course too often was taught by uninspired and uninspiring teachers. The Ford-Carnegie Committee, in their refutation, reiterated a long-held education concept: that technique is essential to analysis and interpretation. This Committee concurred, however, with the idea that procedural detail could be considerably reduced and that more attention should be directed to the uses and analysis of accounting information.

Accounting in the Undergraduate Curriculum. The two reports utilize considerable space and verbiage in developing an educational philosophy that then becomes the thesis of the entire reports: that education to the point of the undergraduate degree should be broad and general in nature; that education should be construed as education for life rather than for specific career objectives; and that if education must

be narrowed, it should only be narrowed to the end of career preparation rather than job preparation. It is enlightening to consider the reaction of the Ford-Carnegie Committee for it is exemplary of what was to come from the pens of many accounting educators. In response to this particular criticism, the Committee was moved to inject into their report to the association membership:

. . . Many readers--and this is certainly true of the members of this committee--reject the implication that all liberal arts courses are of greater value to basic education, to the development of personality, and to training in analytical thinking than are courses in business administration. . . . the general impression is unmistakably given that business administration courses are to be tolerated only for their occasional usefulness, while the languages, mathematics, history, and sciences bear the burden of real education. Certainly we in accounting have reason to believe that our subject, properly taught, has many of the merits of mathematics in the training of the analytical facilities and many of the merits claimed by history and the social sciences of explaining the basic social phenomena whose understanding marks the cultured man.³

The reports differed slightly in their suggested ratio of liberal arts, accounting and non-accounting business courses to be included in the curriculum leading to the baccalaureate degree. The Ford Foundation report suggested 50-60 percent for liberal arts, 10 percent for accounting and 30-40 percent for non-accounting business, while the Carnegie Corporation report proposed 62½-67½ percent, 12½-15 percent and 25-27½ percent, respectively. Again, portrayal of the reaction of the educators can best be gained from the wording of the Ford-Carnegie Committee:

³Ford-Carnegie Committee, p. 193.

The American Accounting Association has long recognized the importance of a proper proportion among the educational elements. It is entirely possible that the deliberations of our committees have been more intensive and their recommendations on a better informed basis than those of the Ford and Carnegie reports. . . . study of the problem since 1950 has resulted in the virtually uniform recommendation of 25% to accounting, 25% to other business, and 50% to liberal arts.

This then is the general picture of what the two reports would do to the "undergraduate accounting major." In effect they are saying here as they say in various ways in the text that any serious effort to "major" at the undergraduate level is simply not good educational philosophy.⁴

On this point of the report findings, too, rebutting articles by those allied with accounting have been proliferous.

CPA Regulations. The consensus of the two reports regarding preparation for the CPA examination is that such preparation should not be made at the undergraduate level. The Ford report is emphatic in its statement that the colleges should never attempt to prepare students for the CPA examination by the time they complete their baccalaureate degree. The Carnegie report attacked the area from the standpoint of the CPA requirements and flatly stated that the CPA licensing requirements "constitute a serious strait jacket."⁵ It follows, then, that such training must be received in graduate school, by extension or on the job.

Content and Quality of Accounting Instruction. As was true regarding the introductory course, the two reports

⁴Ibid., p. 194.

⁵Ibid.

stated and implied that technique was over-emphasized and use and analysis was slighted in the upper-level and graduate courses in accounting; that the colleges were too zealous in preparation of the student for his first job and were lax in instilling those qualities which will be of use to him years later when he has risen to management status. The Committee's opinion of this proposition was:

This is an old story; we are well aware that it contains an element of truth. Every conscientious accounting teacher has been working on these points for a long time. Possibly the present prodding of these reports will spur us to greater effort, but we reject the implication that we are unaware of the basic problem.

. . . These are delicate matters involving the psychology of learning. They cannot be controlled by reorganizing the accounting curriculum by committee action, but must be patiently fought out and learned course by course by the men responsible for the actual teaching. It is easy for the outsider to criticize the alleged weak points in the way accounting is sometimes taught. It is perhaps impossible for the outsider to realize that the great number of diverse social, economic, financial, personnel, and mathematical factors which come to a focus in the accounting situation comprise as challenging and exacting a discipline as is found anywhere in the university.⁶

Reception of the Reports by the Accounting Profession

In the years since the Ford and Carnegie reports were published, many individuals have expressed their viewpoints regarding the reports' implications for accounting education and the practice of accounting. After reviewing these writings, this researcher believes that the report of the Ford-

⁶Ibid., pp. 195-196.

Carnegie Committee⁷ presents an excellent overview of the reports and, in the committee's reaction to the reports, is representative of the attitude of a majority of the accounting educators. However, it is also pertinent to this research to ascertain the attitude of the accounting practitioners.

William W. Werntz,⁸ partner, Touche, Ross, Bailey and Smart, interprets the reports as clearly calling for at least five years of training beyond high school in order to offer the required technical and general education; to produce an educated individual, it is more efficient to teach general than technical subjects; and closely related to this, that if only four years of education are available, then it becomes obvious that technical training must be reduced to a minimum. He believes that the idea of five years of college is not realistic in terms of the individual's need to establish himself, start his family, and produce income after only four years of college and in terms of the few states requiring a college degree for certification. It is his opinion, also, that it is more efficient to teach general rather than technical subjects from the standpoint of ultimate total education. It seems that the positions he has taken on these two points--the need for earning power after only four years of

⁷Ibid., pp. 191-196.

⁸Werntz, William W. "Accounting Education and the Ford and Carnegie Reports." The Accounting Review, Vol. XXXVI, No. 2 (April, 1961), pp. 186-190.

college and the desirability of teaching general rather than technical subjects--are in opposition. He presents those reasons which he believes preclude a fifth year of college: the individual's need to establish himself, start his family, and produce income after only four years of college. But then, after identifying these needs of the four-year graduate, he prescribes a general rather than a technical education with the justification that:

It seems to me far more likely that a four-year graduate with a minimum of technical education will be impelled to acquire technical training for his chosen field than that a thoroughly trained technician will thereafter acquire the skills, knowledge, and disciplines of the courses omitted in favor of technical courses. The pressures generated by family responsibilities as well as job requirements are much more likely to be stronger than the urge to acquire such added general training which rarely produces any quickly discernible results, either financially or in terms of job advancement.⁹

It is not educationally sound to expect a college graduate to be economically productive but to not include in that four-year program the technical training to allow such productivity. The arguments offered by Werntz against a fifth year of training are strong; but they are even stronger reasons why the four-year program must include adequate technical training to allow the individual to produce at the end of four years of training. Thus, the reasons Werntz offers in opposition to a fifth year of training might be used by many educators to justify a strong technical background in the undergraduate years. If education should lead to economic

⁹Ibid., p. 187.

competence, and if education is to fulfill the needs of the individual, then the educative process must be organized around the concept that certain basic needs preempt all others; that among these basic needs are those of economic and personal satisfactions that can only be the result of vocational competence. Such needs can rarely be appeased, in fact, the frustration is compounded, when an individual must face the competitive job market with no technical competencies to barter.

Werntz also disagrees with the reports' assumption that all intellectual training must be obtained outside the college of business. He concurs in the American Accounting Association's recommendation of a 50-50 or 60-40 division between liberal arts and business with a maximum of 24 hours of accounting. He summarizes the problem by stating that the practicing accountant would like to have men on his staff with the knowledge, ability and the specific technical training necessary to qualify them for eventual supervision and management; yet he also realizes that for his operation to be economically feasible, a new man must be immediately productive. In terms of the Ford and Carnegie reports, these two requisites are mutually exclusive within the confines of a four-year college program.

Robert M. Trueblood, in an article entitled "Education for a Changing Profession," agrees with the recommendations of the Ford and Carnegie reports, and further states:

Reminding ourselves that the CPA designation is a badge of minimal competence, should we not reorient our educational program to move techniques and procedures out of the classroom into practice where they more properly belong? . . . Subject matter which deals largely with methods, procedures, and current operating practice can probably be more profitably taught on the job.¹⁰

Thus, the question arises, what obligations must the practicing profession assume in the training of its new members?

And, closely related to this, in terms of available time and competence, what training can best be left to the job?

Another accountant disagrees with moving this part of the accountants' education to the job. He feels that their education would be less than desirable because of the lack of time, lack of understanding and failure to keep abreast of current educational topics on the part of the teacher-practitioner. Specifically, he asks of practitioners:

How many of you, considering the time available to you for instructing, the limited background you may have in many of the areas of accounting, and all of the rest that goes into the makeup of you, feel qualified to be the journeyman for the product that we are turning out in a four-year curricula? . . . If you apprenticed the product of a university following the view of broad education, would you want to take on the chore of teaching bank reconciliations, work sheet preparation, preparation of adjusting and reversing entries, current tax provisions and preparation of returns, etc.?¹¹

Two more divergent views would be difficult to find, though either is defensible. They serve well to bring into

¹⁰ Trueblood, p. 93.

¹¹ Gossett, Thomas E., Jr. "Future Education Requirements for Accountants." Texas CPA The Texas Certified Public Accountant. Vol. XXXVIII, No. 1 (July, 1965), p. 27.

focus a major question in accounting education and one which this research contemplates: Should the primary responsibility of undergraduate education be to prepare for entry into the profession or should it be to provide a general liberal education as a basis for technical and professional competencies to be acquired on the job or in postgraduate training? Although accounting education seeks to strike a reasonable balance between these two major purposes, one must, of necessity, rank above the other.

Summary. In examining the periodical literature relating to the Ford-Carnegie reports, it was found that often differences of opinion are expressed, with the practicing accountants taking one view and being opposed in that view or point of attack by an accounting educator. The relationship between these two groups--their fraternal, quasi-disagreements as they work for the common goal of advancing the status and progress of accounting, their individualistic approaches and points of view regarding a multitude of communal interests--is the moving force and major vehicle of progress, not only for these two organizations but for the accounting profession. An understanding of this relationship is essential to any researcher in an area involving both teaching and practice.

Robert K. Mautz,¹² past president of the American Accounting Association and the first full-time professor to be

¹²Mautz, Robert K. "The Practitioner and the Professor," Informal remarks made to the Council of the American Institute

nominated to the Council of the American Institute of Certified Public Accountants, has done a superb summarization of the relationship between the Association and the Institute.

Outcomes of the Ford
and Carnegie Reports

In a paper presented to the annual meeting of the American Accounting Association at The Ohio State University, August 30, 1960, H. G. Nelson of the Ford Motor Company discussed the Ford and Carnegie reports in terms of their impact on business education and the validity of the criticisms therein contained. Recognizing a need for considerable improvement in the educational program, Nelson believes that studies such as those of the Ford Foundation and Carnegie Corporation are essential to any plan of improvement. Though the reports were presented in broad general terms, each individual school of business must analyze its own situation to determine what its position is with respect to the findings.

With regard to the criticism of business that it gives lip service to wanting the broadly educated individual but sends recruiters to hire the specialist, Nelson believes the problem is one of quality as opposed to quantity. Business does want the individual who possesses the breadth and depth conducive to future executive ability. The facts that too few individuals are educated to this end and that the demand

of Certified Public Accountants at the May, 1965, meeting, as reported in "Statements in Quotes," The Journal of Accountancy, Vol. 120, No. 4 (October, 1965), pp. 64-66.

for this few is so intense leaves business one alternative: to hire the technically competent individual who is immediately able to fill specific job assignments. In having to hire employees who are lacking in breadth and depth of educational preparation, the company is exercising the less desirable alternative. It still would prefer, however, to have the individual possessing potential rather than mere technical competence. Firms are looking for men who will "develop creative, analytical instincts that will make possible the kind of imaginative, penetrating and bold thought that a dynamic economic system requires."¹³

Four years after publication of the Ford and Carnegie reports, John J. Clark and B. J. Opulente of St. John's University performed a questionnaire survey of undergraduate and graduate curriculums. One of the primary purposes of the study was to determine the impact of these reports on college curricula; and, to accomplish this, the investigators mailed 270 questionnaires of which 152, or 56 percent were returned. Of those responding, 43 reported no curriculum changes. The 118 questionnaires not returned were included by the researchers, in their interpretation of the data, with those responding but who reported no curriculum changes.

The survey revealed a definite increase in liberal arts and science studies required of business students over those

¹³Nelson, H. G. "Impact and Validity of the Ford and Carnegie Reports on Business Education." The Accounting Review. Vol. XXXVI, No. 2 (April, 1961), pp. 179-185.

requirements in existence at the time of the Ford and Carnegie reports. It is also significant that those courses added to the business core as a result of the reports include business policy, managerial statistics, communications, management of finance, law and society, organizational theory and management of information. Those courses dropped from the business core include business law and principles of accounting for non-accounting majors, business mathematics and business letter writing.¹⁴ Stanhope, in reviewing this research, considers these additions and deletions in the business core as significant indication of the "qualitative nature of the change" that has been effected in the core curriculums of those schools making revisions subsequent to the publication of the Ford and Carnegie reports. He concludes:

Collegiate schools of business that have instituted curriculum revisions during the past four years have, whether because of the Foundation studies or in spite of them, moved in the direction of the kind of curriculum they recommended.¹⁵

The survey also indicated that the responding schools had strengthened their liberal arts requirements by decreasing the concentration in departmental specializations.

¹⁴ Stanhope, Donald F. "Curriculum Changes Since Ford, Carnegie Reports Analyzed." The Journal of Accountancy, Vol. 116, No. 4 (October, 1963), "Education and Professional Training," Edward S. Lynn, ed., pp. 86-89.

¹⁵ Ibid., p. 89.

The Common Body of Knowledge for
Certified Public Accountants

Beginning in 1963 a study was undertaken, sponsored by the Carnegie Corporation of New York and the American Institute of Certified Public Accountants, to study the body of knowledge a beginning CPA needs to serve his clients competently and to grow with the profession. The detail of this study is embodied in Roy and MacNeill's report, Horizons for a Profession: The Common Body of Knowledge for Certified Public Accountants.¹⁶ The study was conducted under the direction of a Commission appointed by the American Institute of Certified Public Accountants. This Commission consisted of men who had distinguished themselves in various fields: one was an attorney, one a banker, one a stock exchange official, two were deans of colleges, two were professors of accounting and five were practicing CPA's.

The Commission's work, completed in 1966, did not result in an itemized list of subject matter and competencies making up a common body of knowledge but rather suggests areas of knowledge for the CPA in the challenging future. Data collection techniques employed consisted of:

1. To a large sample of public accounting firms, a questionnaire was circulated requesting present and past information about services performed, staff characteristics and staff training practices.

¹⁶Roy, Robert H. and James H. MacNeill. Horizons for a Profession: The Common Body of Knowledge for Certified Public Accountants. New York: American Institute of Certified Public Accountants, Inc., 1967.

2. Of a sample of collegiate schools of business, present and past college catalogues were reviewed and analyzed.

3. Decks of "subject cards" were mailed to a large select group of knowledgeable persons. Using this vehicle, they were asked to rank each subject in order of its importance to the beginning CPA.

4. Several means were employed to obtain more detailed opinions of knowledgeable persons, including individual interviews, in person and by telephone, group discussions, visits to colleges and public accounting firms, and elicitation of letters from "young CPAs" and others.¹⁷

Based on this considerable variety and volume of data, conclusions were reached predicating the Commission's recommendations for the common body of knowledge for beginning CPA's. These conclusions and recommendations are grouped into major categories of accounting, the humanities, economics and behavioral science, law, mathematics, statistics, probability, and the functional fields of business.

This report urges that, in accounting, less emphasis be placed on subject matter mastery and more emphasis be given to acquiring a thorough knowledge of the inductive and deductive processes. In accordance with this overview of the report's recommendations for accounting its authors suggest a division of the areas of accounting activities by the degree of mastery the beginning CPA should possess. First, he should have expert knowledge regarding the functions of accounting, the communication of accounting information through statement presentation, double-entry accounting as a

¹⁷Ibid., p. 9.

theoretical basis and an analytical tool, the various auditing standards, internal control and professional ethics. Second, the beginning CPA should have a high degree of proficiency in the theory of accounting, and to this end the report recommends that he have a good (less than "expert") knowledge of accounting theory and terminology, cost behavior and classification, major categories of resources, major sources of capital, auditing methodology, sampling and statistical inference, income taxes and business law. The report recommends for the third category a fair (less than "good") knowledge of the computer and other accounting tools and equipment; quantitative techniques; types of formal organizations; organizational design including authority, responsibility, information handling, retrieval and communication; taxes, other than income taxes; and the kinds, basic objectives, jurisdictions and requirements of governmental agencies.¹⁸

These areas of accounting and the related degrees of mastery are but a part of the common body of knowledge the commission recommends. In many ways, both implied and explicit, throughout the report the writers point toward a de-emphasis of the procedural mechanics and a stressing of a conceptual understanding not only of accounting but of those related and contributory areas of humanities, economics, mathematics, statistics, probability and the functions of business.

¹⁸Ibid., pp. 191-193.

In recent years considerable attention has been devoted to the question of the desirability of adding a fifth year to the baccalaureate program for accounting majors. Also related is the increasing importance of the master's degree for those pursuing this major. The authors of the Common Body of Knowledge report move beyond both of these questions and emphasize the need for a substantial increase in research in accounting; and they see this as necessitating a considerable increase in the number of accounting students continuing their education to the doctorate.

Reception of the Report

Because of its recent publication, the Common Body of Knowledge study has not received a great deal of attention in the periodical literature to this time. A short commentary has been written by Charles E. Johnson,¹⁹ a member of the Commission, relating many of the problems faced in the deliberations of the Commission. Johnson also states that three major factors strongly influenced the study directors and the Commission as they arrived at their conclusions. Chief among these factors is the advent of the computer, and second, closely related to the computer and in many instances dependent upon it, is the increasing role of mathematics and statistical analysis in the business world. Johnson sees the

¹⁹Johnson, Charles E. "The Many-Body Problem." The Journal of Accountancy, Vol. 123, No. 6 (June, 1967), "Education and Professional Training," Guy W. Trump, ed., pp. 76-80.

mathematical recommendations as the more controversial elements in the Commission's report. He defends this recommendation, though, on the grounds that many managerial decisions have become dependent on mathematics and statistical analysis. Also, the accountant today is asked to deal in greater volume with data surrounded by uncertainty where he must assess probability. Johnson's final point in defense of the mathematical recommendations is that the accountant is more involved in the process of control and the use of the computer, and computerized simulation techniques facilitate mathematical applications useful in control improvement.

According to Johnson, the third major factor influencing the Commission is the environment in which the CPA now and in the future will practice his profession. He sees this environment as primarily one of formal organizations calling for a greater reliance on quantitative information; planning, supervising and evaluating data for decision making; and an increasing emphasis on communication and on system development.

Bedford,²⁰ in reviewing Roy and MacNeill's book, sees their recommendations as being in line with the procedure a profession usually follows in its growth pattern. He takes the position that the study's recommendations are supported in the findings of the Ford and Carnegie reports and that

²⁰ Bedford, Norton M., in review of Roy and MacNeill, Horizons for a Profession. The Accounting Review, Vol. XLIII, No. 1 (January, 1968), pp. 208-210.

they are in agreement with the curriculum changes now in process or already implemented at many collegiate schools of business. He believes it is reasonable that the findings of the study will prevail in the future.

Though the Common Body of Knowledge study directs attention to the need for upgrading the qualifications of the beginning CPA, its potential is uncertain. For its recommendations to be meaningful, they must be implemented; and implementation presupposes understanding and agreement.

To accomplish a better understanding of the implications of the study, fifty-six seminars were scheduled to be held beginning in the fall of 1967. The first fifty were attended by approximately 1,500 educators and accounting practitioners. These seminars were held under the direction of the AICPA Committee on Relations With Universities. Originally, it was planned that these conferences be held for the faculties of member schools of the American Association of Collegiate Schools of Business. As planning progressed, the scope of the seminars was expanded to include the smaller, non-member schools which were in greater need of the information available through the seminar. The published results of these seminars are not available for analysis and inclusion in this report, except for the results of the one held on the campus of Michigan State University. The article reporting this one seminar is discussed below²¹ as a part of the literature related to this thesis.

²¹Infra, pp. 39-41.

Many states held more than one seminar. In Oklahoma, only one was held, on the campus of Oklahoma State University. This researcher interviewed the director of the Oklahoma seminar, Wilton T. Anderson,²² to ascertain the general tenor of the seminar and to determine the director's reaction to the seminar and to the Common Body of Knowledge study.

In discussing the seminar's organization and the method of invitation, Anderson stated that the AICPA sent a copy of the study report, Horizons for a Profession, to the administrative official of each school involved in the seminar. These schools were chosen because (1) they offered a major in accounting, and (2) they graduate a sufficient number of accountants to make their inclusion desirable. The Institute hoped that the college administrator would pass the report on to the individuals most concerned with its implementation. In many instances this was not done, and the participants arrived for the seminar without having seen the report. This necessitated devoting considerable time to explanations and orientation of the group to the report.

Of the twelve schools invited to attend the seminar, ten accepted and were represented. In the director's opinion, participation in the seminar was good and the seminar accomplished its purpose in acquainting those in attendance with

²²Interview with Wilton T. Anderson, Head, Department of Accounting, Oklahoma State University, and Director of the Oklahoma Seminar on the Common Body of Knowledge Study. The interview was held at Oklahoma State University, February 8, 1968.

the implications for the profession of the findings of the Common Body of Knowledge study and in identifying possible areas of disagreement.

In stating his reaction to the Common Body of Knowledge study, Anderson believes that most people agree with it. The primary area of non-agreement is the amount of mathematics and business law that should be included in the program. This question arises because different challenges confront the person who is going into public practice. For example, the person going with a large national firm will have to be a bit more sophisticated in the quantitative aspects of mathematics than will the man who goes with a medium- or small-sized firm. Even in national firms there are differences, for the man in the Tax Department will not have to know a lot of mathematics, whereas a man in Management Services will need to understand the mathematical and statistical applications.

With regard to the report's mathematical discussions, Anderson further states that the report is inconsistent in its implied mathematics requirements: in one setting it recommends from nine to twelve hours, while in another section it discusses mathematics requirements more in terms of a major in the subject.

It is also Anderson's belief that the report is somewhat limited in its description of the education needed in the field of management. This limitation is evident in that the report has oriented its requirements in terms of the

traditional production-type management courses. Other fields of management, such as organizational theory and human relations, have become increasingly important to the accountant as the educational process has become more sophisticated in management science as a replacement for the more traditional management courses aligned with production.

In summary, with the exceptions of mathematics, management and business law, Anderson sees the Common Body of Knowledge study as an excellent perception of the future requirements of the profession for its new CPA's. He foresees that there may be problems in terms of an over-sophistication of the CPA in relation to the level and scope of his practice if, for example, he is to be engaged in a small private practice and in a specialized area such as taxation. These inconsistencies and problems notwithstanding, however, he views the Common Body of Knowledge study recommendations as a reasonable and likely pattern which the profession will adopt for its new members.

Writing in February, 1968, Madden and Phillips²³ evaluate the Common Body of Knowledge study and its probable impact upon the accounting profession. These authors see as a major weakness of the study its exclusive concern for the educational process to the exclusion of any practical experience requirement for the beginning CPA. They believe that in

²³Madden, Donald L. and Lawrence C. Phillips. "An Evaluation of the Common Body of Knowledge Study and Its Probable Impact Upon the Accounting Profession," The Journal of Accountancy, Vol. 125, No. 2 (February, 1968), pp. 86-89.

its development of the knowledge of the beginning CPA the study does not adequately identify the "job experience, professional development and/or staff training programs offered by employers."

These authors see an inconsistency in this study and the prior research by the Ford and Carnegie studies. Both of these earlier studies are strong in their arguments against the specialization prevailing in most undergraduate schools whereas the Common Body of Knowledge report, in contrast, seems to recommend rather selective but quite extensive knowledge in not only general education and general business but in accounting as well.

They also foresee problems for many institutions in implementing the report's recommendations in regard to the basic disciplines and feel that the writers of the report should have addressed themselves to defining the amount of exposure required in these areas as well as the formal program structures which will be needed to accomplish this aim. A second problem area, they believe, will be in the passing of the CPA examination. They base this belief on the fact that the report recommends a decreasing emphasis on specialized accounting areas and an increasing conceptual level of teaching. If the CPA candidate is to maintain his competence on the CPA examination as it is presently structured, it will become necessary for him to gain further knowledge through staff training, professional development or professional and graduate programs.

In their conclusion, these authors see the Common Body of Knowledge study as only:

. . . an initial attempt²⁴ to develop an educational profile for the [accounting] profession. While commending its quality and overall value to the field of knowledge, one should not fail to consider its limitations and the additional research efforts which are necessary for successful implementation.

At the outset, the authors remark that this article is based on one of the fifty seminars held regarding the Common Body of Knowledge study; and in an early paragraph they state that the lack of an experience requirement caused the members of that particular seminar (held at Michigan State University) considerable difficulty in reconciliation. Beyond this point, little effort is made by these writers to tie their remarks to the outcomes of the seminar. In fact, the reader is left with the thought that the majority of the ideas in the article represent the thinking of the authors and may or may not coincide with the consensus of the conference. In this researcher's view it is regrettable that any one of the many seminars is reported individually, at least while the total compilation of the results of the seminars is in process. While the results of any one seminar may be representative of the total consensus, in all likelihood they will not be. Also, inherent in individual presentation of seminar results is the unavoidable bias of that particular seminar's reporter. Thus, such personal propensity, through early publication, may cause considerable bias on the part of the

²⁴Emphasis added.

profession in receiving a subsequent compilation of the seminars' results.

Summary and Implications for the Present Study

Certain dangers are inherent when a researcher attempts to use recommendations as new as are those in the Common Body of Knowledge report as norms or as comparative data. The Common Body of Knowledge report appears to have considerable implication for the education of future accountants. The recommendations are used herein as comparative data for the responses of those involved in this thesis.

As indicated in the report of the interview with Anderson and in the article by Madden and Phillips, the Common Body of Knowledge report is not without fault and its recommendations are not the universal panacea for all the ills of the accounting profession. It does, however, represent a sophisticated, concerted attempt to develop a uniform knowledge profile for the beginning CPA. It gives strong evidence of the concern of the profession for the qualifications and attributes of its initiates. For these reasons it merits the consideration of the profession and is justified as a comparative base for the findings of this research.

Internships in Accounting

Inasmuch as the present research contemplates the evaluation of accounting education in a geographic area wherein some of the colleges and universities studied have utilized

the internship program as a part of their instructional technique, available literature is reviewed regarding this subject. Though much of the literature stresses internships with public accounting firms, this research is concerned also with internships in private business, industry, and governmental offices as well.

C. Aubrey Smith, a nationally recognized leader in the area of accounting internship programs, states that

. . . the internship as a basic program has lost vitality. Some of the reasons given for this loss of interest are:

1. The demand for accounting-trained graduates has created a situation whereby undergraduate students no longer need the contact provided by the internship to secure a permanent position.

2. Many of the students are married and thus find it inconvenient to shift families from classroom to field and back to classroom; particularly where the school is in a location different from that of employment.

3. Many universities are on the semester plan which may not be conducive to an internship program.

4. Many accounting firms for reasons best known to themselves are less responsive to accepting undergraduate students for organized internship programs today than in earlier years.

5. Visual education techniques and other improvements in teaching methods and materials may tend to reduce the necessity for field experience.

6. Many schools have failed to name a faculty member to be responsible for supervising and generating student interest in an internship program.²⁵

A cooperative program in accounting in operation at Rochester [New York] Institute of Technology is reported by

²⁵Smith, C. Aubrey. "The Internship in Accounting Education," The Accounting Review. Vol. XXXIX, No. 2 (April, 1964), pp. 1024-1025.

Mary E. Burnett and Arden L. Travis.²⁶ The students attend classes three consecutive quarters in their freshman and sophomore years; in the junior and senior years they attend classes two quarters and work two quarters each year. Summer and fall quarters are devoted to classwork and the winter and spring quarters are made available for work in order that the accounting majors are on the job during the public accounting firms' busy season. The students are required to write one paper each year, varying in length from two to three thousand words, covering their work experience. The faculty involved with this program feel that this arrangement provides their students with an opportunity to focus on the relationships between their academic training and work experience and also improves their skill in report writing. They also believe that such a program combining work experience and classroom training, coordinated by the educational institution, is excellent preparation for a successful career in public accounting.

Midyear internships are suggested by Czarnecki,²⁷ especially for schools on the semester basis that might find other types of internships impractical. He suggests that time may be arranged for an internship by lightening the

²⁶Burnett, Mary E. and Arden L. Travis, "A Cooperative Education Program in Public Accounting," The Accounting Review. Vol. XXXIX, No. 2 (April, 1964), pp. 460-463.

²⁷Czarnecki, R. E. "Midyear Internships in Public Accounting," The Journal of Accountancy. Vol. 113, No. 5 (May, 1962), "Education and Professional Training," Wilton T. Anderson, ed., pp. 88-89.

student's course load in the fall semester, utilizing the ~~time~~ time at Christmas vacation or spring vacation, or arranging for the student to complete his fall semester course work prior to Christmas vacation. This would allow him free time for interning until the beginning of the second semester. Czarnecki also suggests that these possibilities might be more appropriate for those institutions located in metropolitan areas.

In editing the Accounting Practice Management Handbook, an excellent section on the internship program for accountants has been included by MacNeill.²⁸ It is a scholarly discussion of the philosophy of the early accounting leaders in recommending internships, suggested mechanics of operation, and advantages to the school, the student and the firm.

Another overview of the subject of internships is the work by James A. Cash,²⁹ whose approach is that such a program is a necessary supplement to education because it strengthens and reinforces academic and theoretical concepts through practical experience.

A search of available literature reveals that little has been written by employers involved in the internship program.

²⁸MacNeill, James H., ed. "Internship," Accounting Practice Management Handbook. New York: American Institute of Certified Public Accountants, 1965, pp. 123-131.

²⁹Cash, James A. "Study-Work Alternation in Accounting Education," N.A.A. Bulletin. New York: National Association of Accountants, Vol. XLIII, No. 9 (May, 1962), pp. 5-12.

Gordon A. Johnson,³⁰ who at the time of his writing was manager of manufacturing accounting, Pfaudler Company, Rochester, New York, cooperated in the program operated by the Rochester Institute of Technology.³¹ The program as he describes it works well for his company. He presents his company's planning for the program which includes interviewing and selection, the varied experiences planned for the trainee in progressive work blocks to make the work well-rounded and challenging and budgeting for this type of personnel.

Lowe³² studied former interns to ascertain their viewpoint regarding the status, trends and evaluation of internships in public accounting. The purposes of his study, which was reported in 1965, was to identify current practices and trends in public accounting internship programs and to ascertain the effectiveness of the internship from the former interns' point of view. The study attempted to determine the number of internship programs in operation and how they were conducted, the number of such programs begun in the last ten years, the number abandoned as well as the reasons for abandonment and the plans of academic programs in accounting regarding future use of internships.

³⁰Johnson, Gordon A. "Accounting Training for Accounting Students," N.A.A. Bulletin. New York: National Association of Accountants, Vol. XLIII, No. 5 (January, 1962), p. 56.

³¹Supra, pp. 43-44.

³²Lowe, Ross Eugene. "A Study of Internships in Public Accounting: Status, Trends, and Evaluation From the Viewpoint of Former Interns" (unpub. Ph.D. dissertation, Michigan State University, 1965).

Little has been written regarding the theory of the internship in professional training. Rex,³³ in a study reported in 1961, undertook development of a theory of the role of internships in professional training. Basic to his research is the acceptance of the internship as a sociological reality with concomitant psychological implications, and these were used as guides for identifying unique experiences in the internship which provide subsequent learning situations. Rex found that the internship is a closed system of specialized experiences which offers three concepts in which the intern may satisfy his quest for personal identity: the identification of self in a professional setting, the identification of role in a professional setting and the identification of community in a professional setting. He sees the identification of self as a widening perception of personal capacity, level of aspiration, tendency to specialize and commitment to professional service. Based on his concept of these factors, then, the intern forms a set of personal values for use in his interpretation of professional practice. Identification of role involves an increased perception of generalized expectations, expectations involving self-other relationships, situation analysis and specific expectations, all of which merge, thus forming the foundation for a set of values. The identification of community involves an increase

³³Rex, Ronald G. "A Theory of the Internship in Professional Training" (unpub. Ph.D. dissertation, Michigan State University, 1961).

increased understanding of ethical standards, rights and obligations, a sense of authority and autonomy, and professional limitations which contribute to understanding the position of the professional in relation to his community. Thus, the internship is justifiable on psychological grounds in recognizing that it is an intern-centered device which contributes to his conceptual structure.

Higley³⁴ studied some of the aspects of accounting education including the use of the internship program as a part of the educational process in training accountants. He discussed the increased value resulting from internship in a student's program and the various internee benefits derived from such an experience contrasted with the many personal, curricular and social problems thrust upon the student when he must intern. Higley's study was most helpful to this writer in compiling, and assessing the value of, the respondents' evaluations of the internship programs in Kansas.

Summary and Implications for the Present Study

The use of the internship as a part of the educative process for professional accountants introduces a controversial element. Other professions' use of this training procedure has had excellent acceptance, notably in the field of medicine.

³⁴Higley, Wayne Melvin. "An Evaluation of Some Aspects of Accounting Education" (unpub. Ph.D. thesis, University of Illinois, 1962).

The American Accounting Association's Committee on Educational Standards recognized that internships "in public, industrial, or governmental accounting are desirable adjuncts to a student's education."³⁵ Though the committee recognized that varying conditions in individual institutions and localities might preclude the universal requirement of an accounting internship, they were moved to admonish the profession that such internships "should be provided if practicable."³⁶

It is generally accepted that the underlying purpose of accounting education is to train the student for a career in accounting and to prepare him to effectively treat those problems faced in practice. One of the areas of concern in this study is the effectiveness of the intern program in contributing to the achievement of these purposes as this effectiveness is evaluated by the subjects of this research in their early years in the profession. The related literature reviewed in the section entitled Internships in Accounting will be utilized in forming a basis for evaluating the responses received.

Accounting Practice

A number of excellent studies have been completed treating various aspects of accounting practice. Since the present research is concerned with accounting practice, both

³⁵"Report of the Committee on Educational Standards," The Accounting Review, Vol. XXXIX (April, 1964), No. 2, p. 450.

³⁶Ibid.

public and non-public, some of these studies have been selected as comparative criteria for the results of this study. Others have made a considerable contribution to this researcher's perception of the problems inherent in the practice of accounting as a profession. Those most pertinent to the conduct and presentation of this study are summarized.

The Bureau of Business and Economic Research of the University of California at Los Angeles has published a study of the public accounting profession in California.³⁷ The major purpose of the study was to gather information about the individuals who are licensed to practice as certified public accountants by the state of California. To accomplish this purpose, a series of questions seeking information as to background, education and professional careers of California CPA's was formulated. This study was conducted in 1957, and, in that year, there were 4,813 practicing accountants in California. From this population, a stratified random sample of 486 names was drawn of which 397, or 81.7 percent, responded with all or substantially all of the requested information. On the basis of these results, Carson presents an excellent picture of the California CPA, both professional and personal. This study was useful in assessing the characteristics of the Kansas accounting graduates involved in the present study.

³⁷Carson, A. B. The Public Accounting Profession in California, Report of the Findings of a Survey of the Profession: Its Practices and Its Personnel. Los Angeles: Public Accountancy Research Program, Bureau of Business and Economic Research, University of California, 1958.

Ashley,³⁸ in 1961, studied the image of the certified public accountant in Dallas, Texas, as viewed by other professional men. The purposes of his study were twofold: to determine the certified public accountant's image and to educate or inform the non-accounting professionals involved in his study of the educational requirements and areas of work affecting the accountant and those public offices in government which have been held by accountants.

A study of the certified public accounting profession in Arkansas was completed in 1964 to provide better understanding of the accounting profession, its goals, and its contributions to society. This study incorporated the survey techniques of the interview and questionnaire to collect data from businessmen, bankers, lawyers, doctors, Chamber of Commerce managers and certified public accountants regarding the profession in Arkansas as these classes of respondents see it, in comparison with how they view other professions.³⁹

These studies regarding certified public accountants in Dallas, Texas, and in Arkansas were valuable to the present study as bases for comparison of the characteristics of the Kansas accountants.

³⁸Ashley, Scottie Hays, Jr. "A Survey and Analysis of the Image of the Certified Public Accountant in Dallas, Texas, from the Viewpoint of Other Selected Professional People" (unpub. M.B.A. thesis, Southern Methodist University, 1961).

³⁹Dixon, Hollis Austin. "A Study of the Certified Public Accounting Profession in Arkansas" (unpub. Ph.D. dissertation, University of Arkansas, 1964).

Summary and Implications for the Present Study

The writings reviewed above under the heading of "Accounting Practice" were so grouped because they represent studies of various aspects of accounting practice. They are not, however, all directed to one area of practice; and thus they do not allow summarization.

The findings of these studies contribute to a basis of understanding and evaluation used in assessing the significance of questionnaire responses.

Education for Accounting and Business

Several research projects have been completed recently in the area of accounting and business education wherein findings relate to the present study.

A research study by Whisenhunt⁴⁰ had as a part of its purpose the isolation and definition of the major facets involved in the preparation of accountants and the comparison of topics covered in accounting textbooks with the testing pattern of CPA examinations. This was accomplished through an analysis of the CPA examinations for a twelve-year period, 1951-1962; an analysis of the accounting textbooks used in the six state colleges and four private colleges in Oklahoma; and relating each CPA examination topic to the number of page textbook pages covering that topic in the textbooks used in

⁴⁰Whisenhunt, Jack Wayne. "Selected Elements of Accounting and Business Law Essential to the Preparation of Accountants" (unpub. Ed.D. dissertation, University of Oklahoma, 1963).

Oklahoma. Whisenhunt's study was useful to this research in the construction of the section of the questionnaire dealing with subject matter areas in which respondent satisfaction was solicited.

Finch,⁴¹ in 1966, attempted to determine some of the significant relationships between undergraduate collegiate business education and business careers. To accomplish this, a survey was made of two populations: 824 graduates of the School of Business of East Carolina College of whom 51 percent responded, and a 25 percent sample of 8,459 business education graduates of eleven colleges and universities in North Carolina. Of the 2,115 surveyed, 1,042, or 49 percent, responded. Some of the findings of that study significant to this research are:

(1) Accountants and business educators tend to be employed in the general area for which their education prepared them.

(2) The graduates disagree with critics of business education in that they feel their college education effectively prepared them for their job and for life.

(3) Accountants were of the opinion that their college training was more effective in preparing them for their occupation than it was in preparing them for life.

⁴¹Finch, Alton V. "A Survey of the 1951-1960 Graduates of Eleven Colleges and Universities in North Carolina, with Emphasis Upon the Graduates of East Carolina College, to Determine Some of the Significant Relationships Between Undergraduate Collegiate Business Education and Business Careers" (unpub. Ed.D. dissertation, Colorado State College, 1966). Vols. I and II, Research Study No. 1.

(4) The graduates thought there is a need for more English composition, economics and mathematics in college training.

These particular findings lend themselves to comparison with the results obtained in the present research.

Kish,⁴² in a study of preparation for careers in accountancy, found that the attention of most educators, committees and commissions has been centered upon the concepts of businessmen, industry, practitioners and professional organizations as these individuals and groups assess the necessary educational preparation of accounting graduates. Little research has been performed to study these problems from the viewpoint of the relation of the thoughts, occupational experience and attitudes of the graduates to their training received in college. Accordingly, he studied 688 graduates by means of a mailed questionnaire designed to provide data in four areas: undergraduate history, occupational history, post-graduate training or course work and their reaction in terms of relative importance of the various fields of subject matter offered them in their undergraduate curriculum. The data resulting from this study are used primarily for comparison of findings of the present research in the general area of graduate rating of relative importance of subject matter fields in the undergraduate curriculum.

⁴²Kish, Nicholas, Jr. "A Study of the Accounting Graduates, 1937-1955, From the School of Business Administration, the University of Buffalo" (unpub. Ed.D. dissertation, The University of Buffalo, 1961).

Palmer,⁴³ in 1961, studied the comparative judgments of college business graduates regarding fulfillment of career expectations. The specific purpose of his study was to determine if there is significant difference in the degree to which graduates who major in accounting and those who major in other fields in business administration estimate that they have fulfilled their career expectations. The study was meaningful to the present research in isolating factors for consideration in the data collection instrument and in comparison of findings of Palmer's study and the present study, especially in the area of career achievements.

Summary and Implications for the Present Study

All of the writings reviewed in this section dealing with education for accounting and business treat some facet of accounting education. Because these various areas of education are not necessarily related, effective summarization is not possible.

These studies do, however, contribute substantially to the total literature related to accounting education and provide excellent comparative data for use in interpretation of the data collected in this research.

⁴³Palmer, Donald H. "Comparative Judgments Regarding Fulfillment of Career Expectations of Graduates in Accounting and in Business Administration at Wayne State University After a Decade of Practice" (unpub. Ph.D. dissertation, University of Michigan, 1961).

Summary

Accounting education has received considerable research emphasis in the immediate past, and it has been the aim of this chapter to cite those research projects which best identify the scope of the issues involved in upgrading the collegiate education of the accounting major. The review of literature has presented varying concepts of the job of the university in this regard. It also has emphasized a number of questions regarding concepts, procedures and practices.

It is toward an examination of these concepts, procedures and practices, as they are viewed by a selected population of accounting graduates, that this study is directed.

CHAPTER III

METHODS OF PROCEDURE

Delineation of Purpose

As stated in Chapter I, the problem of this study is (1) to gauge the effectiveness of the accounting education to which a selected population of college graduates has been subjected, with effectiveness being stated by the individual graduate in terms of his satisfaction with various phases of his undergraduate accounting and non-accounting business training; and (2) to determine the composite status or profile of this population at various stages of their careers during their first seven years after graduation from college.

A solution to the first part of the problem is approached through a summarization of opinion of the graduates regarding:

- (1) The total undergraduate program, including preparation for everyday living, ability to move within and among various social strata, preparation for the first job and for advancement and the primary responsibility of undergraduate education.
- (2) The accounting major, encompassing the reasons for its selection, the educational level at which the selection is made, the credit hours making up the major, courses of greatest benefit and those of least benefit, the quality of instruction, the non-accounting business courses in the major and the advisement received.

- (3) The accounting internship and part-time work experiences. With reference to the internship program the study presents the availability of an internship program, the desirable length, by whom it is provided, its effect on interviewing for the first job, college credit received and evaluation of the internship. This evaluation is stated in terms of the desirability of the internship at the undergraduate level, the quality of experience and a comparison with equivalent course work. Concerning the part-time work experience, the study presents the amount of work performed at each educational year level, effect on first-job interviews, and an evaluation as to quality of experience.

To solve the second part of this problem, the data collected allows the presentation of a composite profile of the graduate at various periods of time following his graduation to include such elements as:

- (1) Interviewing patterns in accepting initial employment upon graduation, salary and employment history, job-change patterns, present position, tendency to leave the accounting profession and the reason for leaving.
- (2) Experience with the CPA examination, including the number of attempts required to pass, the state wherein the respondent attempted the examination and the requirements of that state for admittance to the examination.
- (3) Experience with graduate study to reveal the hours of credit earned and degrees earned or in the process of completion.
- (4) An evaluation of the profession of accountancy to reveal the respondents' attitudes toward themselves as professionals, their opinions as to the professional status of selected groups of practicing accountants and their ideas regarding the esteem for accountants held by the general public.

The Population and Sample Studied

The population for this study consists of those accounting graduates from the state-supported universities and

colleges in Kansas who received the baccalaureate degree during the calendar years 1960 through 1966. The state-supported universities and colleges involved are:

The University of Kansas at Lawrence
Kansas State University at Manhattan
Wichita State University at Wichita
Kansas State College at Pittsburg
Kansas State Teachers College at Emporia
Fort Hays Kansas State College at Hays

To permit a more orderly presentation of tabulated data, the names of these institutions will be abbreviated respectively as follows: U of K, K S U, W S U, K S C, KSTC and FH KSC, throughout the remaining sections of this thesis.

The total population consists of 1,250 graduates of these institutions as presented in Table I.

The data for this study were collected by means of a mailed questionnaire, the construction of which is discussed in detail in a succeeding section of this thesis.¹ The names of the graduates, together with the most current address available, were supplied to this researcher by the departments and colleges of the institutions involved. As these listings were received, the addresses provided were verified through the use of the most current telephone directory; and the data collection instrument was mailed to the revised address. If the instrument was returned as

¹"The Data Collection Instrument," Infra, p. 62.

TABLE I
POPULATION AND SUBPOPULATIONS
INCLUDED IN THE STUDY

Institution	Calendar Year of Baccalaureate Degree							Total
	1960	1961	1962	1963	1964	1965	1966	
U of K	33	37	26	28	45	60	41	270
K S U	*	*	*	39	44	44	49	176
W S U	23	36	44	30	42	41	44	260
K S C	31	26	34	36	43	39	34	243
KSTC	22	29	17	25	25	16	33	167
FH KSC	<u>16</u>	<u>15</u>	<u>18</u>	<u>15</u>	<u>12</u>	<u>31</u>	<u>27</u>	<u>134</u>
Totals	125	143	139	173	211	231	228	1,250

*K S U data available only from 1963 forward.

undeliverable, and if it had been mailed to an address differing from that shown on the listing provided by the institution, it was immediately remailed to the address provided on the original listing. If the instrument was returned as undeliverable after this mailing, the individual was considered to be unavailable for the purposes of this study. Of the 1,250 graduates to whom questionnaires were mailed, 150 were finally classified as unavailable. Delivery is presumed to have been effected to each of the remaining 1,100 individuals, and these became the sample for consideration. Table II presents this sample in terms of the institution granting the degree and the year in which the baccalaureate degree was received.

TABLE II
SAMPLE AND SUBSAMPLES INCLUDED IN THE STUDY

Institution	Calendar Year of Baccalaureate Degree							Total
	1960	1961	1962	1963	1964	1965	1966	
U of K	19	32	18	22	38	56	41	226
K S U				39	41	43	44	167
W S U	21	32	38	23	38	34	39	225
K S C	21	23	31	30	34	32	33	204
KSTC	19	26	14	25	25	15	26	150
FH KSC	<u>15</u>	<u>14</u>	<u>18</u>	<u>15</u>	<u>12</u>	<u>29</u>	<u>25</u>	<u>128</u>
Totals	95	127	119	154	188	209	208	1,100

In order for this study to have value, certain groups' responses must be compared. The total population and sample presented in Tables I and II are considered from various points of view for the purposes of statistical treatment and further analysis of the data as follows:

First, in total, as one population and one sample.

Second, as two groups, one composed of the three universities and the second made up of the three colleges.

Third, as six groups, by institution, to allow individual comparisons among institutions.

Fourth, as seven groups, by year in which the baccalaureate degree was received, for the purpose of allowing comparisons among groups homogeneous with respect to the length of time since receiving the baccalaureate degree.

The Data Collection Instrument

The use of a questionnaire in educational research is fraught with problems and uncertainties. The instrument used in this research was not constructed until the writer had been at work on this subject for nearly a year. After considerable research, study of other questionnaires, and an enriching correspondence with a number of individuals who share with this researcher a common distrust of the results of questionnaires, it was decided that a mailed questionnaire

would be the method most likely to reach the desired number of graduates.

The questions are not framed out of theory or abstractions but from the experiences of teachers and practitioners of accounting vitally concerned with the results of the university education of the accounting major. This research is concerned with collecting some specific, quantifiable data such as salary increases and the number of times a respondent has changed jobs. It also is basically concerned with gathering certain nonquantifiable information such as the attitudes and satisfactions of individuals in various academic and non-academic interests wherein it was not possible to provide guidelines to what constitutes satisfaction. This introduces a powerful element of individual judgment and interpretation. Fundamental to this thesis, however, is the assumption that the graduate's attitude toward and satisfaction with his undergraduate training is one of the best measures of the effectiveness of such training. Actual facts concerning the college atmosphere and the specific contributions of that atmosphere to the total education of the accountant are not important in determining the individual graduate's perception of this atmosphere as he assesses it from his present socio-economic and professional position. It is true that his present position will not be the only factor influencing his response to such an instrument; undoubtedly past and present frustrations as well as his degree of understanding and acceptance of the principle of delayed

gratification will also be contributing factors to his present satisfaction with his undergraduate college experience.

The factor that this research attempts to define is the elusive one of satisfaction. From this standpoint, the results of the questionnaire are considered significant and valuable so long as it is basically understood by the writer, the respondents, and the users of these data that the answers are beliefs of former students and not a "scientific" analysis of the individual colleges themselves.

It was deemed highly important to eliminate as nearly as possible variations in interpretation of the questions. Thus, it became imperative to pose not a few general questions but a number of questions of a concrete and detailed sort that would hopefully reduce variation of understanding and misinterpretation to a minimum. This research seeks to ascertain the graduates' satisfactions with four general areas: preparation for the first job, everyday living in today's society, social mobility and professional advancement. However, stated satisfaction with these generalities would be meaningless unless some reasons for the degree of satisfaction were also obtained. Therefore, the writer transmuted his four general questions into several specific ones, all of which bear a relation to satisfaction in the four general areas.

Within the questionnaire, the items are ordered so that those questions contributing to a given state of satisfaction with, say, preparation for the first job, are not all

presented in a group. They are presented in a logical sequence of topics, but the entire topic does not necessarily bear relation to satisfaction with any one or only one area. In interpreting the data, the items are presented as they bear relation to the topic under which they were presented and then some of them are regrouped around each general area of satisfaction in an attempt to determine their relationship to the degree of satisfaction stated by the respondent.

After the initial preparation of the questionnaire had been accomplished, it was submitted to members of the Doctoral Committee for their approval. It was then mailed to each of the participating institutions for consideration and suggestions for improvement to make the instrument more compatible with the accounting education programs in operation at these institutions. A number of excellent suggestions were received and incorporated into the instrument.

The next phase of the construction of the instrument involved its completion by selected graduate students majoring in accounting at Oklahoma State University to ascertain their reaction to the questions, their understanding of the intent of the questionnaire and an approximation of the time required for its completion. The instrument was also examined by selected members of the Oklahoma State University Accounting Department staff and by statisticians in the College of Education. Also, the computer programmer who later wrote the program to accomplish the statistical treatment of the data was consulted to ensure that the items in the

questionnaire were adaptable to the various types of analyses desired.

At this point the revised instrument was submitted to the members of the Doctoral Committee for their approval of its mailing to the population under study.

A copy of the questionnaire is included in this report as Appendix A. A copy of the transmittal letter is also included as Appendix B. The transmittal letters were different for the graduates of each participating institution in that the letters were individualized to refer by name to the respondent's institution and that institution's staff member cooperating in this research.

The follow-up transmittal letter was the same for all subjects of the study and is included in this report as Appendix C.

Data Collection

The questionnaire was mailed to the 1,250 members of the population on October 27, 1967. Twenty-four days later a second mailing, consisting of the questionnaire and follow-up transmittal letter, was also accomplished. An addressed stamped envelope for the return of the completed instrument was included in each mailing. Undelivered questionnaires were returned from 150 members of the population, thus reducing the total sample to which questionnaires were presumed to have been delivered to 1,100. At the time of the mailing of the follow-up letter and questionnaire, completed

questionnaires had been received from 407 respondents. This response is equal to 37.0 percent of the sample, i.e., those delivered.

No other attempt to contact the subjects was made beyond the first follow-up letter. On January 22, 1968, completed questionnaires had been received from 655 members of the sample, or 59.5 percent; and these provide the basis for the findings of this study. Questionnaires returned after January 22, 1968, were not considered for the purposes of this research for only ten were received over a period of eleven months.

A tabulation of the completed questionnaires received, together with the percentages of the sample and subsamples is presented in Table III.

TABLE III
COMPLETED QUESTIONNAIRES RECEIVED

Institution	Calendar Year of Baccalaureate Degree:							Total
	1960	1961	1962	1963	1964	1965	1966	
U of K:								
Sample	19	32	18	22	38	56	41	226
Completed	10	20	12	16	24	40	24	146
Percent	52.6	62.5	66.7	72.7	63.2	71.4	58.5	64.6
K S U:								
Sample				39	41	43	44	167
Completed				17	20	30	27	94
Percent				43.6	48.8	69.8	61.4	56.3
W S U:								
Sample	21	32	38	23	38	34	39	225
Completed	12	18	19	16	26	16	25	132
Percent	57.1	56.3	50.0	69.6	68.4	47.1	64.1	58.7
K S C:								
Sample	21	23	31	30	34	32	33	204
Completed	10	15	18	14	19	13	21	110
Percent	47.6	65.2	58.1	46.7	55.9	40.6	63.6	53.9
K S T C:								
Sample	19	26	14	25	25	15	26	150
Completed	10	15	7	17	12	13	24	98
Percent	52.6	57.7	50.0	68.0	48.0	86.7	92.3	65.3
FH. KSC:								
Sample	15	14	18	15	12	29	25	128
Completed	5	8	11	10	5	18	18	75
Percent	<u>33.3</u>	<u>57.1</u>	<u>61.1</u>	<u>66.7</u>	<u>41.7</u>	<u>62.1</u>	<u>72.0</u>	<u>58.6</u>
TOTAL:								
Sample	95	127	119	154	188	209	208	1,100
Completed	47	76	67	90	106	130	139	655
Percent	49.5	59.8	56.3	58.4	56.4	62.2	66.8	59.5

Analysis of Data

Because of the nature and kinds of data involved, no one statistical procedure applies. Some parts of the data are quantifiable, others are not. Throughout the four chapters which follow, the data are used in various ways to present the graduates' reactions to their undergraduate programs. In selected situations parametric data are analyzed alone; at other points nonparametric data are the basis for discussion and interpretation.² In still other circumstances, both types of data are compared and contrasted in order to ascertain correlation or other comparative characteristics regarding the respondents' satisfaction with their college curriculums. These data leading to the comparison of the degrees of satisfaction lend themselves to statistical analysis, and such analyses are presented in Chapter VII.

²Siegel, Sidney. Nonparametric Statistics for the Behavioral Sciences. New York: McGraw-Hill Book Company, Inc., 1956, pp. 2-3. Parametric statistical measures make many assumptions regarding the nature of the population from which the samples are drawn. These population values, or parameters, give base to the name parametric; and might include an assumption that the population scores were normally distributed, or that two sets of scores being compared had the same variance or spread of scores. The validity of the outcomes of parametric statistics, then, is predicated on the validity of the assumptions regarding the shape of the population.

Newer statistical techniques do not make such demanding assumptions about parameters and thus allow conclusions that are not dependent on the shape of the population. Because of this lack of parameter assumption, these newer "distribution-free" techniques are commonly referred to as nonparametric statistics.

Many of the data are not treated statistically but are used as descriptive matter in presenting the profile of the Kansas accounting graduate.

The Chi-Square Test

The degrees of satisfaction, because they can be dichotomized into discrete categories, are subject to the application of the chi-square test for k independent samples, and this technique is used to determine any significant differences among the university and college samples. This function is reported by Siegel:³

When frequencies in discrete categories (either nominal or ordinal) constitute the data of research, the chi-square test may be used to determine the significance of the difference among k independent groups. . . . the null hypothesis is that k samples or frequencies or proportions have come from the same population or from identical populations. This hypothesis, that the k samples do not differ among themselves, may be tested by applying the formula:

$$\chi^2 = \sum_{i=1}^r \sum_{j=1}^k \frac{(O_{ij} - E_{ij})^2}{E_{ij}}$$

where $\sum_{i=1}^r \sum_{j=1}^k$ directs one to sum over all cells and where O_{ij} and E_{ij} represent the observed and expected frequencies.

For example, assume a total vote cast in a precinct of 280 consisting of 100 men and 180 women with 140 from political party A and 140 from political party B. Should it be

³Ibid., p. 175.

desirable to know whether there is a significant difference in the male and female voting patterns of the two political parties in this precinct, such a determination can be made through the use of the chi-square test as follows:

Step 1. The observed data are cast in a contingency table:

		S e x		
		M	F	T
Party	A	40	100	140
	B	60	80	140
	T	100	180	280

Step 2. The expected data are calculated with expectancy predicated on the assumption that there is no difference in the male and female voting patterns. This calculation is accomplished for each cell in the table by multiplying the two marginal totals common to the cell and by dividing this product by the total number of voters. Thus, the expected frequency for cell number one, males from Party A, is:

$$\frac{100 \times 140}{280}, \text{ or } 50.$$

The table of expected frequencies, then, compared with the observed frequencies is:

		S e x		
		M	F	T
Party	A	40	100	140
	B	60	80	140
	T	100	180	280

Observed

		S e x		
		M	F	T
Party	A	50	90	140
	B	50	90	140
	T	100	180	280

Expected

and it is immediately apparent that the expected data differ from the observed data.

Step. 3. The test of the significance of this difference is accomplished by the calculation of χ^2 by that part of the formula above:

$$\frac{(O_{ij} - E_{ij})^2}{E_{ij}}$$

which requires the subtraction of the expected frequency from the observed frequency, the squaring of this remainder, and also requires the division of that squared remainder by the expected frequency. For the data above, the calculations are:

<u>Frequency Observed</u>	-	<u>Frequency Expected</u>	=	<u>Remainder²</u>	÷	<u>Frequency Expected</u>	=	<u>χ^2</u>
40	-	50	=	100	÷	50	=	2.00
100	-	90	=	100	÷	90	=	1.11
60	-	50	=	100	÷	50	=	2.00
80	-	90	=	100	÷	90	=	1.11
						Observed χ^2	=	<u>6.22</u>

Step 4. The degrees of freedom are calculated. In the sampling distribution of chi-square, there is a different value of chi-square for each degree of freedom. It then becomes necessary to determine the degrees of freedom, which refers to the number of observations which may vary after various restrictions are imposed upon the data. The procedure for this calculation is $(r-1)(k-1)$, where r refers to cells in rows and k refers to cells in columns. The imposed

restrictions are not arbitrary but are self-imposed by the organization of the data. In this example of 100 males dichotomized in two general categories (Party A and Party B), as soon as it is determined that 40 are in one category, the number in the other, out of arithmetical necessity, is 60. Only one may vary. Hence, $r-1$ becomes $2-1$, and the degrees of freedom allowed is 1. However, had there been three parties involved, there could have been two cells varying; and the formula $(r-1)(k-1)$ would have yielded $(3-1)(2-1)$, or a degrees of freedom of 2.

Step 5. A significance level is decided. The significance level is a statement of the probability level associated with the research findings indicating when hypotheses may be accepted and rejected. Common levels are 95% and 99% with a 99% level being the more demanding test. This is true because as the significance level increases so does the sampling distribution of chi-square; and for an observed χ^2 to be significant, it must exceed the sampling distribution, as is described in Step 6 below.

Step 6. The observed χ^2 is compared with the sampling distribution of chi-square. The sampling distributions of chi-square are conveniently tabulated by levels of significance and degrees of freedom. Thus, using a degrees of freedom of one, the sampling distribution of chi-square at 99% significance is 6.64 and at 95% it is 3.84. The observed χ^2 of 6.22 is less than the 99% 6.64, so at that significance level sex of the voter does not have effect on voting pattern.

At the 95% level, though, the observed χ^2 exceeds the sampling distribution. Should the researcher establish 95% as a satisfactory level of significance, he would conclude that sex of the voter does have significant effect on voting pattern.

This statistical technique is used throughout Chapter VII to determine significant differences among the data collected in this research.

Coefficient C as a Measure of Association

In many instances throughout the statistical analysis of data in Chapter VII it will be desirable to determine the extent of association or relation between two sets of attributes. The contingency coefficient C is a measure of such association. Siegel⁴ assesses this function as being extremely useful when only categorical data are available for one or both sets of data. To calculate the coefficient C as a measure of association, the data are arranged in a contingency table. Then, in this contingency table the researcher must enter the expected frequencies for each cell assuming no association or correlation between the two variables. This is accomplished by use of the marginal total technique used above in the chi-square example. The expected values are then compared with the observed values; and the larger the discrepancy between expected values and observed values of

⁴Ibid., pp. 196-197.

the cells, the larger is the degree of association between the two variables, and thus the higher is the value of \underline{C} .

Siegel presents this method by stating that:

the degree of association between two sets of attributes, whether orderable or not, and irrespective of the nature of the variable (it may be either continuous or discreet) or of the underlying distribution of the attribute (the population distribution may be normal or any other shape), may be found from a contingency table of the frequencies by

$$\underline{C} = \sqrt{\frac{\chi^2}{N + \chi^2}}$$

$$\text{where } \chi^2 = \sum_{i=1}^r \sum_{j=1}^k \frac{(O_{ij} - E_{ij})^2}{E_{ij}}$$

and where χ^2 is computed by the method presented above.⁵

For example, assume the same data presented in the example above where the observed χ^2 was 6.22. The calculation of the contingency coefficient \underline{C} would be

$$\underline{C} = \sqrt{\frac{6.22}{280 + 6.22}}$$

Thus, it is determined that the correlation, expressed by a contingency coefficient, between sex and voting party in this particular precinct, is .14. Assuming that this group of 280 voters is a random sample from some population, it may be desirable to know whether the association that exists between sex and voting party represented in the sample also exists in the population. It is evident that some degree of

⁵Ibid.

association exists in the established correlation coefficient of .14. Whether this degree of association has significance or not is established by testing the significance of this coefficient.

To test the significance of this measure of association it becomes necessary to test a null hypothesis that there is no correlation in the population--that the observed value of the measure of association (in this case where $C = .14$) could have simply arisen by chance in a random sample of a population in which these two particular variables were not correlated.⁶ In the process of calculating C the statistic of χ^2 has been computed which, in itself, is an adequate indication of the significance of C . Therefore, it can be determined whether or not an observed C differs significantly from chance by determining whether or not the observed χ^2 for the data is significant. This is accomplished as described in the above example of the chi-square test.

In other words, if the observed χ^2 is equal to or less than the sampling distribution of chi-square, the extent of association indicated by C is a significant association.

It is important to note that any measure of correlation should have at least two attributes: where there is absolutely no correlation the coefficient should be zero; and when there is perfect correlation, the coefficient should be 1. The contingency coefficient C possesses the first of

⁶Ibid., p. 199.

these two characteristics but it cannot indicate a \underline{C} of 1, even when there is perfect correlation. This is due to the fact that the upper limit of \underline{C} is a function of the number of categories in the contingency table. Thus, when $\underline{k} = \underline{r}$, and when the two variables are perfectly correlated, \underline{C} is limited to

$$\underline{C} = \sqrt{\frac{k - 1}{k}}.$$

The succeeding four chapters of this report present the collected data and a comparison of the interpreted data with the findings of previous studies reviewed in Chapter II.

CHAPTER IV

THE ACCOUNTING MAJOR AND COLLEGE ADVISEMENT

Introduction

This chapter examines in detail the accounting major and college advisement and presents the respondents' evaluations of the instruction and advisement to which they were subjected during the course of their undergraduate training. Questionnaire Section II: The Accounting Major and Section III: College Advisement, containing items numbered 6 through 18, form the bases for the data presented in this chapter.

In studying the undergraduate accounting major, this research considers the reasons stated for its selection, the educational level at which the selection was made and the number of credit hours making up the major. The respondents' evaluation of instruction is presented through their selection of those courses having greatest benefit, those having least benefit, and their evaluation of the quality of instruction received. Attention also is given to the non-accounting business courses included in their program and to the graduates' evaluations of them. This chapter presents those non-accounting business courses which the respondents believe they should have included in their program but which were not a part of their undergraduate curriculum and

discusses nonbusiness courses which the respondents believe should have been accorded additional emphasis in their undergraduate preparation.

The major advisement received is evaluated by the graduates in terms of the availability of their advisor for consultation, the advisor's knowledge of major and degree requirements, his interest in the student's program, his interest and understanding of the student's nonmajor problems, the quality of the vocational information received and an over-all rating of their total advisement.

Reasons for Selecting the Accounting Major

The reasons for selecting the accounting major were solicited in Question 6 which asked the respondent to:

Please rank in 1-2-3 order, with 1 representing the primary reason, the three major factors influencing your selection of accounting as a major field of study:

- a Counseling by high school teachers or counselors.
- b Counseling by college teachers or counselors.
- c Friends or relatives working in the field.
- d Association with other students majoring in the field.
- e Career literature.
- f Tests indicated a special aptitude for the field.
- g The completion of one or both elementary principles courses in college.
- h Other (please list) _____
- i Other (please list) _____
- j Other (please list) _____
- k No second factor influenced my selection.
- l No third factor influenced my selection.

Respondents' selections of responses h, i and j, the provision for nonlisted responses, were dispersed over a wide range of reasons and could not be categorized for inclusion in the data. Table IV on the following page presents a

TABLE IV

REASONS FOR SELECTING THE ACCOUNTING MAJOR

	I n s t i t u t i o n						TOTAL	% of TOTAL
	U of K	KSU	WSU	KSC	KSTC	FH KSC		
<u>Primary Reason:</u>								
a-Counseling by High Sch. Teachers or Counselors	7	4	8	11	12	7	49	9.8
b-Counseling by College Teachers or Counselors	9	3	8	13	4	5	42	8.5
c-Friends or Relatives Working in the Field	24	11	22	12	13	12	94	18.9
d-Assn. with Other Students Majoring in the Field	6	14	8	5	3	3	39	7.8
e-Career Literature	8	4	8	7	7	4	38	7.6
f-Tests Indicated a Special Aptitude for the Field	19	19	18	21	11	9	97	19.5
g-Completion of One or Both Elementary Prin. Courses	<u>41</u>	<u>16</u>	<u>32</u>	<u>13</u>	<u>22</u>	<u>15</u>	<u>139</u>	<u>27.9</u>
T o t a l	114	71	104	82	72	55	498	100.0
<u>Second Reason:</u>								
a-Counseling by High Sch. Teachers or Counselors	4	5	6	11	9	2	37	6.8
b-Counseling by College Teachers or Counselors	10	9	17	7	6	7	56	10.3
c-Friends or Relatives Working in the Field	12	10	13	9	6	8	58	10.7
d-Assn. with Other Students Majoring in the Field	13	8	12	14	9	11	67	12.3
e-Career Literature	15	14	11	9	11	4	64	11.8
f-Tests Indicated a Special Aptitude for the Field	19	14	15	20	14	8	90	16.5
g-Completion of One or Both Elementary Prin. Courses	19	7	9	5	7	8	55	10.1
k-No Second Factor Influ- enced My Selection	<u>38</u>	<u>12</u>	<u>25</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>117</u>	<u>21.5</u>
T o t a l	130	79	108	87	78	62	544	100.0
<u>Third Reason:</u>								
a-Counseling by High Sch. Teachers or Counselors	3	3	2	5	5	3	21	3.7
b-Counseling by College Teachers or Counselors	7	8	11	2	8	2	38	6.8
c-Friends or Relatives Working in the Field	12	7	3	4	7	2	35	6.2
d-Assn. with Other Students Majoring in the Field	12	6	7	6	5	8	44	7.8
e-Career Literature	8	3	6	11	5	6	39	7.0
f-Tests Indicated a Special Aptitude for the Field	3	10	5	5	8	2	33	5.9
g-Completion of One or Both Elementary Prin. Courses	12	3	7	5	4	4	35	6.2
l-No Third Factor Influ- enced My Selection	<u>80</u>	<u>41</u>	<u>73</u>	<u>45</u>	<u>43</u>	<u>35</u>	<u>317</u>	<u>56.4</u>
T o t a l	137	81	114	83	85	62	562	100.0

tabulation of the usable responses to this question. In considering these responses in total from all institutions, it is significant that of the 562 third reasons selected, 317 indicated that no third reason was involved in their choice of accounting as a major, thus 56.4 percent of those responding made their choice of a major on the basis of two factors only. Also, of the 544 second reasons selected, 117 indicated that no second reason was involved in their choice, indicating that 20.8 percent of the respondents considered only one factor alone in deciding to major in accounting.

The most important factor in major selection is that of counseling received by the student either from high school or college counselors (responses a and b, respectively). This factor was listed by 243, or 37.4 percent, of the graduates studied. One hundred seven indicated that this counseling was received at the high school level (response a), while 136 stated that their counseling was from college teachers or counselors (response b). Of this total group, 91 listed this reason as their primary reason, 93 as their second reason, and 59 as their third reason for selecting accounting as a major.

In examining the reasons presented by the respondents it becomes evident that the second most compelling influence on their selection of accounting as a major subject was their completion of one or both elementary principles courses (response g). This was listed as the primary reason for 139 respondents, as the second reason by 55 respondents, and as

the third reason by 35 respondents. Thus, 229 of the individuals studied, or 35.2 percent of the total respondents, acknowledge that their experiences in the elementary accounting courses were a powerful influence on their major selection.

The third most important factor in major selection according to the respondents is that tests indicated a special aptitude for the field of accounting (response f). Of the respondents, 220, or 33.8 percent, indicated that aptitude testing was important to them in their choice. Of these, 97 indicated it was their primary reason, 90 that it was their second reason, and 35 that it was their third reason for selecting accounting as a major.

The fourth most forceful reason for selecting accounting as a major is the influence of friends or relatives working in the field of accounting (response c). One hundred eighty-seven, or 28.9 percent, of those who returned questionnaires listed this reason as a compelling one in their selection. It was presented as the primary reason, the second reason, and the third reason by 94, 58, and 35 respondents respectively.

Regarding the reasons offered for selection of accounting as a major field of study, the findings of this study are at decided variance with those reasons determined by Kish¹ in his study of the graduates of the University of Buffalo. Of 397 respondents, 56.7 percent entered accounting because

¹Kish, p. 69.

of special interest, 10.6 percent because of special ability, 8.3 percent because of family connections or influence of family, 9.6 percent because of high school or college counseling, 14.6 percent because of the economic possibilities of accounting and .2 percent for other miscellaneous reasons. In the Kish study the reason "special interest" was not defined. The response "special interest" was not presented as a possible selection in the questionnaire sent to the Kansas graduates; however, provision was made for their write-in of reasons not listed. An examination of the returned questionnaires revealed that only four of the Kansas graduates wrote in responses indicating that they entered accounting because of special interest.

The Educational Level at Which the Selection of the Accounting Major was Made

The educational level at which the selection of the accounting major was made was the subject of Question 7 which asked:

When did you decide to major in accounting?

- a Before enrolling in college.
- b During the freshman year.
- c During the sophomore year.
- d During the junior year.
- e During the senior year.

In the 655 responses received to the questionnaire, 644 answers were received to this question. Table V presents these responses.

TABLE V

THE EDUCATIONAL LEVEL AT WHICH THE SELECTION
OF THE ACCOUNTING MAJOR WAS MADE

Level	I n s t i t u t i o n							Total	Percent of Total
	U of K	KSU	WSU	KSC	KSTC	FH	KSC		
a	39	25	45	43	41	20	213	33.1	
b	19	24	27	27	20	10	127	19.7	
c	57	31	45	26	23	27	209	32.5	
d	27	11	14	13	13	12	90	14.0	
e	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>.7</u>	
Total	146	92	131	109	97	69	644	100.0	

It is interesting to note that a third of the respondents made their decision to major in accounting before arriving at college (response a) and that another third reached this decision during the sophomore year (response c). This is in strong agreement with the reasons presented in the preceding section wherein it was determined that the strongest reason offered for majoring in accounting was counseling received either at the high school or college level, with approximately one-half of these respondents indicating that the counseling was received at the high school level. The second major reason for electing the major in accounting was the completion of the accounting principles courses. Thus it would seem that counseling with high school teachers and counselors has exerted strong influence on that third of the

respondents who decided to major before enrolling in college; and since the elementary principles courses usually are taken in the sophomore year, this is probably the factor that affected the third who made the decision at that educational level.

Credit Hours Making Up the Accounting Major

Inasmuch as this research is ultimately concerned with evaluating the satisfaction of accounting majors, it seems relevant to examine the composition of that major in terms of the number of credit hours involved. Question 8 asked the respondent:

How many semester credit hours of accounting did you earn in your undergraduate program?

- | | | | |
|---|--------|-------------|--------|
| a | 18-21. | c | 26-29. |
| b | 22-25. | d | 30-33. |
| e | | 34 or more. | |

Of the 655 responses to the questionnaire, 641 answered this question. The results are presented in Table VI. When consideration is given to the question addressed to the graduates, it is evident that included in the responses would be the elementary accounting principles courses. An examination of Table VI reveals that there is wide variation among the institutions involved in this research when the composition of the accounting major is studied. Considering only the number of credit hours of accounting in which the respondents had enrolled, those respondents from the Kansas State Teachers College reported majors consisting of the greatest number of credit hours in accounting, with 74.2 percent of those

TABLE VI

CREDIT HOURS CONSTITUTING THE ACCOUNTING MAJOR *

Credit Hours	I n s t i t u t i o n s					I n s t i t u t i o n s					%	
	U of K	KSU	WSU	Univ. Total	% Grand Total	KSC	KSTC	FH	KSC Col.	Total	% Grand Total	Total
18-21	27	1	3	31	4.8	2	1	17	20	3.1	51	7.9
22-25	72	20	23	115	17.9	25	7	8	40	6.3	155	24.2
26-29	<u>27</u>	<u>22</u>	<u>31</u>	<u>80</u>	<u>12.6</u>	<u>33</u>	<u>17</u>	<u>22</u>	<u>72</u>	<u>11.2</u>	<u>152</u>	<u>23.8</u>
Sub-total	126	43	57	226	35.3	60	25	47	132	20.6	358	55.9
30-33	15	23	56	94	14.7	18	28	16	62	9.6	156	24.3
34 +	<u>4</u>	<u>27</u>	<u>17</u>	<u>48</u>	<u>7.4</u>	<u>29</u>	<u>44</u>	<u>6</u>	<u>79</u>	<u>12.4</u>	<u>127</u>	<u>19.8</u>
Sub-total	19	50	73	142	22.1	47	72	22	141	22.0	283	44.1
Totals	145	93	130	368	57.4	107	97	69	273	42.6	641	100.0

* These data represent the number of credit hours of accounting taken by the respondents. They are not necessarily descriptive of the hours required for a major, however, for at the University of Kansas the requirements by years was 1960, 24 hours, 1961-63, 23 hours and 1964-66, 22 hours; at the Kansas State University, 1963-64, 27 hours and 1965-66, 25 hours; at the Wichita State University, 1960-65, 24 hours and 1966, 25 hours; at the Kansas State College, 1960-62, 23 hours and 1963-66, 24 hours; at the Kansas State Teachers College, 1960-66, 24 hours; and at the Fort Hays Kansas State College, 1960-62, 18 hours and 1963-66, 24 hours.

responding from that institution having a major of thirty or more credit hours. At the lower end of the range are the graduates from the University of Kansas, with only 13.1 percent having such a major. Again, considering only the number of credit hours of accounting enrollment reported, the graduates of the colleges have experienced an accounting major consisting of a greater number of credit hours in accounting than have the graduates of the state universities. This, of course, is not a measure of the quality of a program. It does, however, become a possible factor affecting stated satisfaction with the undergraduate program.

Of the respondents to this question, 273 are graduates of state colleges and 368 from the state's universities. Within these groupings by type of institution, 51.6 percent of the state college graduates pursued a major consisting of thirty hours or more while only 38.6 percent of the graduates from the state's universities enrolled in thirty or more credit hours of accounting. However, when the responses from the University of Kansas are eliminated from consideration, the remaining responses from university graduates reveal that 55.2 percent of those graduates earned degrees in accounting with the major consisting of thirty or more credit hours.

Grades Earned in Accounting Courses

Increasing emphasis is presently being placed on the grades received by the accounting major. This emphasis stems

not only from the college but also from prospective employers and from the students themselves. In an effort to determine whether institutional grading practices and trends tend to influence student satisfaction with his major, Question 9 poses the question:

During your undergraduate work in accounting, would you estimate your over-all accounting grade average as

a <u> </u> A .	d <u> </u> B .	g <u> </u> C .	j <u> </u> D .
b <u> </u> A- .	e <u> </u> B- .	h <u> </u> C- .	k <u> </u> D- .
c <u> </u> B+ .	f <u> </u> C+ .	i <u> </u> D+ .	

Table VII presents the results of this question with responses grouped to letter grade only. It is noteworthy that of the 630 responses received to this question, 522, or 82.9 percent, were from graduates possessing a grade average of B or better. When considered by type of institution, the universities' graduates possessing a B grade or better equaled 81.6 percent while the state colleges' graduates having such a grade equaled 84.4 percent. In examining the total 630 respondents, 24.6 percent of them have A averages: those from the state universities having such a grade equal 23.6 percent of the universities' graduates responding, and 25.9 percent of the state colleges' respondents earned the over-all grade of A in their major work.

It is difficult to determine from these data whether the respondents to the questionnaire included a disproportionately large number of low- or high-ability students which might cause excessive bias in the research findings. In the opinion of the writer the percentage distribution does not seem

TABLE VII

GRADES EARNED IN ACCOUNTING COURSES

Grade	I n s t i t u t i o n s										Per- cent	Total Schools	Per- cent
	U of K	KSU	WSU	Three Univs.	Per- cent	KSC	KSTC	FH	KSC	Three Cols.			
A	39	23	23	85	23.6	29	24	17	70	25.9	155	24.6	
B	83	52	74	209	58.0	60	57	41	158	58.5	367	58.3	
C	17	15	33	65	18.1	18	15	8	41	15.2	106	16.8	
D	—	—	1	1	.3	1	—	—	1	.4	2	.3	
Total	139	90	131	360	100.0	108	96	66	270	100.0	630	100.0	

to be atypical of accounting major graduates. In an attempt to justify this opinion the Kansas institutions were informed of the number of their graduates who had responded to this question and the percentage distribution represented. Each institution then was asked to compare the reported distribution with the experienced grade distribution of its graduates and to express an opinion as to whether the reported distribution was typical of the grades of the institution's accounting graduates.

Four institutions--Wichita State University, Kansas State College, Kansas State Teachers College and Fort Hays Kansas State College--representing 401 of the 630 respondents to this question, indicated that the reported distributions were typical for their accounting major graduates. The University of Kansas and Kansas State University, however, representing 229 of the respondents, indicated that the reported distributions were somewhat higher than those experienced in the institution. One hundred thirty-nine graduates of the University of Kansas reported grade distributions of 28 percent A, 60 percent B and 12 percent C. Because of the nature of the questionnaire item, included in this distribution would be grades received in the six hours of principles of accounting. The institution, however, replied with an experienced distribution only for "upper division required courses in accounting for majors" of 15 percent, 48 percent and 38 percent respectively. Such a restriction on the courses considered would not reveal the effect of principles

courses or accounting courses taken which were not required. Thus, because of the inconsistency of the available data, it is difficult to determine whether there is a disproportionate grade distribution represented in the sample of graduates from the University of Kansas.

Ninety graduates from the Kansas State University reported a grade distribution of 26 percent A, 58 percent B and 16 percent C. The institution reported an experienced distribution of 20 percent, 40 percent and 40 percent, respectively. Thus, for the 90 graduates of the Kansas State University, representing 14 percent of the respondents to this question, there seems to be a slight disparity in proportion of grade distribution.

Evaluation of Benefit Received From Courses

Inasmuch as this study was performed to determine the respondents' opinions of their undergraduate training and of their profession, there is a possibility that one of the reasons such opinion is held is the respondent's regard for those concepts, techniques, and content which were taught as he compares and contrasts them with those which he uses in his professional position. Consequently, Question 10 directed the respondent to:

Please rank in 1-2-3 order, with 1 representing most beneficial, the three areas of accounting instruction that have been of greatest benefit to you; and rank in 8-9-10 order, with 10 representing least beneficial, the three areas of accounting instruction that have been of least benefit to you:

- | | |
|---|--|
| a <input type="checkbox"/> Elementary Cost | h <input type="checkbox"/> Municipal & Govt'l. |
| b <input type="checkbox"/> Advanced Cost | i <input type="checkbox"/> Income Tax |
| c <input type="checkbox"/> Auditing | j <input type="checkbox"/> Systems |
| d <input type="checkbox"/> Intermediate I | Other: (please list but do |
| e <input type="checkbox"/> Intermediate II | not include elementary |
| f <input type="checkbox"/> C PAA Review | principles) |
| g <input type="checkbox"/> Consolida. & Mergers | k _____ |
| | l _____ |

Responses received to k and l, the provision for nonlisted courses, were fragmentary and no pattern evolved for inclusion in the analysis.

Because of the volume of information collected by this one item, presentation and interpretation of the data will be based on two tables: Table VIII presents the findings with regard to the courses the respondents believed to be most beneficial and Table IX introduces those areas of accounting instruction respondents believed to have least value to them.

In examining Table VIII, which presents the respondents' ratings of the most beneficial accounting courses, it may be determined that 605, or 92.4 percent, of the total 655 respondents rated the course they considered to be most beneficial to them; 612, or 93.4 percent, rated the course they considered second most beneficial; and 604, or 92.2 percent, rated the course they considered third most beneficial.

In an effort to arrive at a total rating for each course, numerical values were assigned to each response. Each "most beneficial" rating was valued at three, each "second most beneficial" at two and each "third most beneficial" at one. Table X presents the resulting total scores for each of the courses by institution together with the ranked order

TABLE VIII

THE THREE MOST BENEFICIAL ACCOUNTING COURSES

	I n s t i t u t i o n						TOTAL	% of Total Respond- ents
	U of K	KSU	WSU	KSC	KSTC	FH KSC		
Most Beneficial:								
a-Elementary Cost	7	4	5	8	6	7	37	5.6
b-Advanced Cost	7	1	4	6		2	20	3.1
c-Auditing	29	22	40	6	7	6	110	16.8
d-Intermediate I	30	29	54	41	42	36	232	35.4
e-Intermediate II	22	5	11	13	18	4	73	11.1
f-C P A Review	1	3	1	6	3	1	15	2.4
g-Consolidations & Mergers	3	3				3	9	1.4
h-Municipal & Governmental		1	2	1		1	5	.8
i-Income Tax	22	15	9	20	18	4	88	13.4
j-Systems	<u>7</u>	<u>2</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>—</u>	<u>16</u>	<u>2.4</u>
T o t a l	128	85	129	103	96	64	605	92.4
Second Most Beneficial:								
a-Elementary Cost	17	6	12	3	4	3	45	6.9
b-Advanced Cost	10	7	7	10	4	5	43	6.5
c-Auditing	18	15	10	13	19	2	77	11.8
d-Intermediate I	15	13	19	17	23	11	98	15.0
e-Intermediate II	26	24	56	47	32	37	222	33.8
f-C P A Review	4	8		3	2	2	19	2.9
g-Consolidations & Mergers	3	4	2				9	1.4
h-Municipal & Governmental				2			2	.3
i-Income Tax	31	8	21	6	11	3	80	12.2
j-Systems	<u>10</u>	<u>1</u>	<u>1</u>	<u>4</u>	<u>—</u>	<u>1</u>	<u>17</u>	<u>2.6</u>
T o t a l	134	86	128	105	95	64	612	93.4
Third Most Beneficial:								
a-Elementary Cost	17	4	12	12	7	13	65	9.9
b-Advanced Cost	8	8	8	10	2	1	37	5.6
c-Auditing	25	12	43	12	15	11	118	18.0
d-Intermediate I	10	14	13	11	10	5	63	9.6
e-Intermediate II	17	15	20	15	13	10	90	13.7
f-C P A Review	6	3	2	6	6	3	26	4.0
g-Consolidations & Mergers	6	5	2	5	3	3	24	3.7
h-Municipal & Governmental	4			1	1	1	7	1.1
i-Income Tax	24	22	25	29	34	16	150	22.9
j-Systems	<u>15</u>	<u>2</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>—</u>	<u>24</u>	<u>3.7</u>
T o t a l	132	85	126	104	94	63	604	92.2
Total Questionnaire Respondents							655	100.0

TABLE IX

THE THREE LEAST BENEFICIAL ACCOUNTING COURSES

	I n s t i t u t i o n						TOTAL	% of Total Respondents
	U of K	KSU	WSU	KSC	KSTC	FH KSC		
<u>Least Beneficial:</u>								
a-Elementary Cost	6	5	11	11	2	5	40	6.1
b-Advanced Cost	11	18	8	9	8	5	59	9.0
c-Auditing	10	5		8	7	5	35	5.3
d-Intermediate I	2	1	2	2			7	1.1
e-Intermediate II	5	2	4	4	1	1	17	2.6
f-C P A Review	10	7	16	9	6	4	52	7.9
g-Consolidations & Mergers	19	9	15	8	15	4	70	10.7
h-Municipal & Governmental	30	22	29	13	32	18	144	22.0
i-Income Tax	5	7	10	5	1	4	32	4.9
j-Systems	<u>16</u>	<u>7</u>	<u>15</u>	<u>24</u>	<u>8</u>	<u>7</u>	<u>77</u>	<u>11.8</u>
T o t a l	114	83	110	93	80	77	533	81.4
<u>Second Least Beneficial:</u>								
a-Elementary Cost	10	16	14	15	14	4	73	11.1
b-Advanced Cost	11	19	13	19	17	10	89	13.5
c-Auditing	8	8	3	7	5	8	39	6.0
d-Intermediate I	9	2	4	2	2	1	20	3.1
e-Intermediate II	4	6	3	3	4		20	3.1
f-C P A Review	10	4	8	8	3	4	37	5.6
g-Consolidations & Mergers	18	9	30	10	13	14	94	14.4
h-Municipal & Governmental	20	12	15	10	12	7	76	11.6
i-Income Tax	8	5	12	5	3	1	34	5.2
j-Systems	<u>18</u>	<u>4</u>	<u>7</u>	<u>11</u>	<u>7</u>	<u>3</u>	<u>50</u>	<u>7.6</u>
T o t a l	116	85	109	90	80	52	532	81.2
<u>Third Least Beneficial:</u>								
a-Elementary Cost	13	20	15	11	19	13	91	13.9
b-Advanced Cost	16	9	14	10	16	7	72	11.0
c-Auditing	14	7	6	11	7	5	50	7.6
d-Intermediate I	6	8	3	5	2	2	26	4.0
e-Intermediate II	3	4	5	4	4	1	21	3.2
f-C P A Review	6	7	8	7	4	4	36	5.5
g-Consolidations & Mergers	13	8	21	6	11	4	63	9.6
h-Municipal & Governmental	8	12	9	12	5	5	51	7.8
i-Income Tax	11	6	14	10	3	5	49	7.5
j-Systems	<u>14</u>	<u>2</u>	<u>10</u>	<u>7</u>	<u>9</u>	<u>2</u>	<u>44</u>	<u>6.7</u>
T o t a l	104	83	105	83	80	48	503	76.8
Total Questionnaire Respondents							655	100.0

TABLE X

TOTAL SCORES AND RANKINGS FOR ACCOUNTING COURSES

Course	U of K	K S U	W S U	K S C	KSTC	FH KSC	TOTAL
a-Cost Accounting I	72- 5	28-5/6	51- 5	42- 6	33- 5	40- 3	266- 5
b-Cost Accounting II	49- 7	25- 7	34- 6	48- 5	10- 7	17- 6	183- 6
c-Auditing	148- 2	108- 2	183- 2	56- 4	74- 4	33- 5	602- 3
d-Intermediate I	130- 4	127- 1	213- 1	168- 1	182- 1	135- 1	955- 1
e-Intermediate II	135- 3	78- 4	165- 3	148- 2	131- 2	96- 2	753- 2
f-C P A Review	17- 8	28-5/6	5-10	30- 7	19- 6	10- 8	109- 7
g-Consolidations & Mergers	21-10	22- 8	6-8/9	5-10	3- 9	12- 7	69- 9
h-Municipal & Governmental	4-10	3-10	6-8/9	8- 9	1-10	4- 9	26-10
i-Income Tax	152- 1	83- 3	94- 4	101- 3	110- 3	34- 4	574- 4
j-Systems	56- 6	10- 9	12- 7	17- 8	9- 8	2-10	106- 8

of that course by institution and by total of all of the institutions.

Intermediate Accounting I was ranked first by total of all institutions and by each individual institution with the exception of the University of Kansas whose graduates ranked this course as the fourth most beneficial. All institutions combined ranked Intermediate Accounting II as the second most beneficial course. The graduates of the state colleges concurred with this ranking, but the state's university graduates consistently ranked Auditing as their second most beneficial course. Despite this second-place ranking given to Auditing by the university graduates, when the total rankings are considered, Auditing ranked as the third most beneficial course.

Eighth, ninth and tenth place rankings in total from all institutions were given to Accounting Systems, Consolidations and Mergers and Municipal and Governmental Accounting, in that order.

Evaluation of Accounting Instruction

Because the quality of instruction may be a factor in the expressed satisfaction with their undergraduate program, the respondents were asked, in Question 11:

Please indicate any area of accounting instruction in which you would evaluate the instruction received as being definitely either superior or inferior, as compared with what you consider average or satisfactory instruction:

	<u>Superior</u>	<u>Inferior</u>
a. Elementary Principles I	_____	_____
b. Elementary Principles II	_____	_____
c. Elementary Cost	_____	_____
d. Advanced Cost	_____	_____
e. Auditing	_____	_____
f. Intermediate I	_____	_____
g. Intermediate II	_____	_____
h. C P A Review	_____	_____
i. Consolidations & Mergers	_____	_____
j. Municipal & Governmental	_____	_____
k. Income Tax	_____	_____
l. Systems	_____	_____
Other: (please list):	_____	_____
m. _____	_____	_____
n. _____	_____	_____

Responses received to the m and n selections, the provision for nonlisted responses, resulted in the addition one other course, that of Controllershship, presented in subsequent discussion as response m.

Because this question is admittedly searching for the respondents' evaluation of individual teaching abilities, it seems most constructive to the follow-up elements of this research that the results of this question be presented by institution rather than as total evaluations of the instruction in a course received in all institutions involved in the study. However, as an element in the quest for student satisfaction with an undergraduate curriculum, it seems appropriate to group the results by types of institution to determine whether the students at universities consider their instruction to be of a different quality than do the students at colleges. Tables XI through XIV present the findings resulting from this question. Within each institution, these tables present the number of ratings given a course and this number is presented as a percentage of the total respondents

TABLE XI

ACCOUNTING INSTRUCTION RATED SUPERIOR BY THE RESPONDENTS
FROM THREE UNIVERSITIES

Course	U of K		K S U		W S U	
	Number Rating	Percent of 146 Responses	Number Rating	Percent of 94 Responses	Number Rating	Percent of 132 Responses
a-Elementary Principles I	50	34.2	45	47.9	48	36.4
b-Elementary Principles II	31	21.2	36	38.3	46	34.8
c-Elementary Cost	44	30.1	22	23.4	22	16.7
d-Advanced Cost	44	30.1	21	22.3	50	37.9
e-Auditing	61	41.8	30	31.9	106	80.3
f-Intermediate I	38	26.0	25	26.6	63	47.7
g-Intermediate II	35	24.0	26	37.7	63	47.7
h-C P A Review	15	10.3	14	14.9	15	11.4
i-Consolidations & Mergers	17	11.6	21	22.3	15	11.4
j-Municipal & Governmental	4	2.7	7	7.4	13	9.8
k-Income Tax	81	55.5	32	34.0	50	37.9
l-Systems	28	19.2	3	3.2	18	13.6
m-Controllership	<u>1</u>	<u>.7</u>	<u>1</u>	<u>1.1</u>	<u>1</u>	<u>.8</u>
T o t a l	449	307.4	283	311.0	510	586.4

TABLE XII

ACCOUNTING INSTRUCTION RATED SUPERIOR BY THE RESPONDENTS
FROM THREE COLLEGES

Course	K S C		KSTC		FH KSC	
	Number Rating	Percent of 110 Responses	Number Rating	Percent of 98 Responses	Number Rating	Percent of 75 Responses
a-Elementary Principles I	51	46.4	46	46.9	36	48.0
b-Elementary Principles II	46	41.8	47	48.0	32	42.7
c-Elementary Cost	51	46.4	35	35.7	23	30.7
d-Advanced Cost	45	40.9	26	26.5	23	30.7
e-Auditing	19	17.3	28	28.6	8	10.7
f-Intermediate I	47	42.7	60	61.2	34	45.3
g-Intermediate II	58	52.7	53	54.1	33	44.0
h-C P A Review	15	13.6	19	19.4	5	6.7
i-Consolidations & Mergers	7	6.4	11	11.2	10	13.3
j-Municipal & Governmental	9	8.2	14	14.3	5	6.7
k-Income Tax	48	43.6	45	45.9	16	21.3
l-Systems	6	5.5	8	8.2	1	1.3
m-Controllership	<u>0</u>	<u>.0</u>	<u>0</u>	<u>.0</u>	<u>0</u>	<u>.0</u>
T o t a l	402	365.5	392	400.0	226	301.4

TABLE XIII

ACCOUNTING INSTRUCTION RATED INFERIOR BY THE RESPONDENTS
FROM THREE UNIVERSITIES

Course	U of K		K S U		W S U	
	Number Rating	Percent of 146 Responses	Number Rating	Percent of 94 Responses	Number Rating	Percent of 132 Responses
a-Elementary Principles I	13	8.9	5	5.3	14	10.6
b-Elementary Principles II	5	3.4	5	5.3	13	9.8
c-Elementary Cost	18	12.3	24	25.5	24	18.2
d-Advanced Cost	12	8.2	21	22.3	9	6.8
e-Auditing	28	19.2	17	18.1	6	4.5
f-Intermediate I	13	8.9	13	13.8	16	12.1
g-Intermediate II	7	4.8	12	12.8	16	12.1
h-C P A Review	8	5.5	4	4.3	7	5.3
i-Consolidations & Mergers	9	6.2	0	.0	16	12.1
j-Municipal & Governmental	16	11.0	10	10.6	14	10.6
k-Income Tax	16	11.0	18	19.1	39	29.5
l-Systems	20	13.7	4	4.3	7	5.3
m-Controllership	0	.0	0	.0	0	.0
T o t a l	165	113.1	133	141.4	181	136.9

TABLE XIV

ACCOUNTING INSTRUCTION RATED INFERIOR BY THE RESPONDENTS
FROM THREE COLLEGES

Course	K S C		KSTC		FH KSC	
	Number Rating	Percent of 110 Responses	Number Rating	Percent of 98 Responses	Number Rating	Percent of 75 Responses
a-Elementary Principles I	11	10.0	12	12.2	1	1.3
b-Elementary Principles II	15	13.6	9	9.2	1	1.3
c-Elementary Cost	16	14.5	32	32.7	13	17.3
d-Advanced Cost	6	5.5	33	33.7	7	9.3
e-Auditing	39	35.5	34	34.7	21	28.0
f-Intermediate I	24	21.8	7	7.1	8	10.7
g-Intermediate II	12	10.9	11	11.2	9	12.0
h-C P A Review	14	12.7	8	8.2	11	14.7
i-Consolidations & Mergers	5	4.5	11	11.2	4	5.3
j-Municipal & Governmental	6	5.5	23	23.5	11	14.7
k-Income Tax	27	24.5	23	23.5	14	18.7
l-Systems	30	27.3	9	9.2	3	4.0
m-Controllership	0	.0	0	.0	0	.0
T o t a l	205	186.3	212	216.4	103	137.3

from that institution. An examination of these data indicates that for every institution involved the ratings of superior exceed the number of ratings of inferior. When the percentage of superior responses for a given institution are offset by the percentages of inferior responses for that institution, the resulting plus factor of superior percentage responses becomes an index to the quality of the instruction offered in that institution as this quality is evaluated by the institution's graduates. Thus, a recapitulation of Tables XI through XIV reveals:

	<u>Percentage Superior Responses</u>	-	<u>Percentage Inferior Responses</u>	= <u>Index</u>
U of K	307.4		113.1	194.3
K S U	311.0		141.4	169.6
W S U	386.4		139.6	249.5
Total Universities based on 372 respondents	333.9		128.8	205.1
K S C	365.5		186.3	179.2
KSTC	400.0		216.4	183.6
FH KSC	301.4		137.3	164.1
Total Colleges based on 283 respondents	360.4		183.7	176.7
Total All Institutions based on 655 respondents	345.3		152.5	192.8

Thus it is evident that students in the universities of Kansas believe they have received instruction superior to that which the students in the state's colleges believe they have experienced.

Also, to the point of evaluating accounting instruction, the respondents were asked by Question 12:

What accounting course or courses do you wish you had taken that you did not include in your undergraduate program?

Also, Question 13 asked:

What accounting course or courses would you prefer to have omitted that you included in your undergraduate program?

Tables XV and XVI, respectively, present the opinions expressed by the respondents in answer to these questions and relate those responses as a percentage of the total number of respondents to the questionnaire.

An examination of Table XV reveals that the course respondents wish most they had included in their program is C P A Review, listed by 89 respondents, or 13.6 percent of the total sample. Sixty-eight respondents, or 10.4 percent of the sample, indicated they wish they had included Accounting Systems as a part of their preparation. Municipal and Governmental Accounting was selected by 58, or 8.9 percent, of those responding; and Auditing was indicated by 37, or 5.7 percent. Each of the other courses indicated by the sample were selected by less than five percent of the respondents, with Advanced Cost being indicated by 32, or 4.9 percent; Consolidations and Mergers by 31, or 4.7 percent; Income Tax by 14, or 2.1 percent; Intermediate II by 4, or .6 percent; Intermediate I by 3, or .5 percent and Elementary Cost by 2, or .3 percent.

As is shown by Table XV, 338, or 51.6 percent, of the respondents believe their undergraduate training to have been somewhat weakened by the omission of some course. Table XVI,

TABLE XV
 ACCOUNTING COURSES RESPONDENTS WISH
 THEY HAD INCLUDED IN THEIR
 UNDERGRADUATE PROGRAM

Course	I n s t i t u t i o n:							Total No.	Total %
	U of K	KSU	WSU	KSC	KSTC	FH	KSC		
Elementary Principles I								0	0.0
Elementary Principles II								0	0.0
Elementary Cost							2	2	.3
Advanced Cost	9		12	4	5	2	32	32	4.9
Auditing	2			18	11	6	37	37	5.7
Intermediate I	2	1					3	3	.5
Intermediate II	3				1		4	4	.6
C P A Review	8	22	8	18	25	8	89	89	13.6
Consolidations & Mergers	6	2	8	7	4	4	31	31	4.7
Municipal & Governmental	7	15	15	7	7	7	58	58	8.9
Income Tax	1	2	2			9	14	14	2.1
Systems	7	11	23	11	9	7	68	68	10.4

TABLE XVI
 ACCOUNTING COURSES RESPONDENTS WISH
 THEY HAD OMITTED FROM THEIR
 UNDERGRADUATE PROGRAM

Course	I n s t i t u t i o n;							Total	
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	No.	%
Elementary Principles I			2	1				3	.5
Elementary Principles II		1						1	.2
Elementary Cost		1	1	1	1	7		11	1.7
Advanced Cost	3	11	8	9	5			36	5.5
Auditing	8	3	3	4	1	2		21	3.2
Intermediate I			1	1				2	.3
Intermediate II	2		1	1	1			5	.8
C P A Review		3	2	6				11	1.7
Consolidations & Mergers	1	1	2			1	1	6	.9
Municipal & Governmental	4	5	7	2	16	6		40	6.4
Income Tax	2	2	4	2		1		11	1.7
Systems	6		1	12	1			20	3.1

on the other hand, indicates that half of this number: 167, or 25.5 percent, believe their undergraduate program would have been better had a particular course been omitted. Forty of the respondents, or 6.1 percent, believe their program would have been better had they omitted Municipal and Governmental Accounting; 36, or 5.5 percent would have omitted Advanced Cost. The desire to omit Municipal and Governmental Accounting is in strong agreement with the data resulting from Question 10 dealing with those courses which have been of greatest benefit to the graduates, for those who had taken this course ranked it as having the least benefit to them. Advanced Cost was listed as being the sixth most beneficial course.

Each of the other courses mentioned in response to Question 13 were selected by less than four percent of the respondents.

Evaluation of Nonaccounting Business Courses

Throughout the course of his undergraduate preparation the accounting major is required to pursue a number of non-accounting business courses. Because these courses constitute a considerable portion of the total program, and because the respondent's experience with this group of courses may influence his stated satisfaction with his undergraduate training, it was considered pertinent to this research to ascertain the respondents' evaluations of these courses. Consequently, Question 14 asked the respondent:

What is your opinion of the group of nonaccounting business courses included in your program?

- a. Definitely superior.
- b. Satisfactory.
- c. Definitely inferior.

Of the 655 respondents to the questionnaire, 643 answered this question. Replies received indicate that 79, or 12.3 percent, believe their nonaccounting business courses were definitely superior. Five hundred eighteen, or 80.6 percent, feel their experience with the nonaccounting business courses was satisfactory; while 46, or 7.2 percent, believe these courses in their programs were definitely inferior. There is considerable variation in ratings between institutions as is indicated by Table XVII wherein it is notable that at the University of Kansas 30 percent of these respondents believed their nonaccounting business courses were definitely superior. This rating speaks well for the University of Kansas. In responding to this question and in general remarks offered in other sections of the questionnaire the graduates of the University of Kansas repeatedly were high in their praise and appreciation of the use of the case study approach at that institution in their study of many of the nonaccounting business courses. It also is noteworthy that when the University of Kansas is eliminated from consideration, the superior, satisfactory and inferior ratings from the remaining five institutions are 7.2 percent, 84.5 percent and 8.3 percent, respectively.

In a further attempt to cause the respondent to truly assess the worth of the nonaccounting business courses¹¹

TABLE XVII

RATING OF NONACCOUNTING BUSINESS COURSES
INCLUDED IN RESPONDENTS' PROGRAMS

Rating	I n s t i t u t i o n							Total	
	U of K	KSU	WSU	KSC	KSTC	FH KSC	No.	%	
a. Definitely Superior	43	5	5	17	3	6	79	12.3	
b. Satisfactory	98	77	113	88	79	63	518	80.5	
c. Definitely Inferior	5	11	11	4	14	1	46	7.2	
Totals	146	93	129	109	96	70	643	100.0	

contribution to his professional preparation, Question 16 presented a list of nonaccounting business courses and asked the respondent to indicate those which he now believes should have been made a part of his undergraduate program but were not. Table XVIII presents the results of this query. It seems significant that Data Processing (response k) was listed by 289, or 44.1 percent, of the respondents to the questionnaire, and Computer Programming (response l) was selected by 292, or 44.6 percent, of the respondents as areas of nonaccounting business study they believe should have been included in their undergraduate program. When consideration is given to the fact that these selections were made by accounting graduates in professional or vocational positions from one to six years, a logical conclusion from such a high percentage of graduates expressing a desire for initial or additional training in electronic data processing would be that such a desire springs from a need of which they became aware during the course of their postgraduate employment.

Other courses specified by the respondents which they believe would have enhanced their undergraduate program include Insurance (response i) listed by 153, or 23.3 percent of the respondents; Business Correspondence and Report Writing (response d) mentioned by 108, or 16.5 percent, of the respondents; Business Machines (response j) by 94, or 14.4 percent; Management Principles (response f) by 77, or 11.8 percent; Intermediate Economic Theory (response n) by 45, or

TABLE XVIII

NONACCOUNTING BUSINESS COURSES RESPONDENTS BELIEVE SHOULD
HAVE BEEN INCLUDED IN THEIR UNDERGRADUATE PROGRAM

Course	I n s t i t u t i o n						No.	Total %
	U of K	KSU	WSU	KSC	KSTC	FH KSC		
a-Economics Principles	1	1			1		3	.5
b-Typewriting	8	3	6	6	2	3	28	4.2
c-Business Organization	9	9	14	8	1	2	43	6.5
d-Bus. Corres. & Rprt. Writ.	3	32	11	33	4	25	108	16.5
e-Business Law						1	1	.2
f-Management Principles	7	4	5	13	27	21	77	11.8
g-Marketing Principles				5	11	2	18	2.7
h-Business Statistics		5			2	25	32	4.8
i-Insurance	35	32	37	26	20	3	153	23.3
j-Business Machines	31	15	32	9	1	6	94	14.4
k-Data Processing	64	47	70	58	18	32	289	44.1
l-Computer Programming	58	48	60	45	44	37	292	44.6
m-Business Finance	4		3		10	3	20	3.0
n-Inter. Economic Theory	19	8	3	5	7	3	45	6.9
Total Questionnaire Respondents							655	100.0

6.9 percent; and Business Organization (response c) by 43, or 6.5 percent. Other courses included in the presentation in Table XVIII were selected by less than five percent of the respondents to the questionnaire and are courses which traditionally have been required of accounting majors. Thus, the probable reason for the respondents' failing to designate these as courses which should have been included in an undergraduate program is that they had, in point of fact, taken these courses.

An additional attempt to determine the respondents' opinions of their nonaccounting business courses was made through Question 16. Those respondents who had taken the courses as a part of their undergraduate program were asked to indicate their opinion of those courses' value to the respondent thus far in his professional or personal development. Table XIX is a summary presentation of the results of this part of the question. This table indicates the number of students rating a given course as essential, desirable but not essential, and undesirable, as well as the number of respondents who expressed no opinion as to the evaluation of a particular course. This summary table then relates these numbers of responses as a percentage of the total ratings offered for each course. Similar evaluations of the nonaccounting business courses by the graduates of each of the participating institutions are presented in tables in Appendix D.

TABLE XIX

EVALUATION OF NONACCOUNTING BUSINESS COURSES BY THOSE WHO MAJORED IN ACCOUNTING
AND STUDIED THESE COURSES AT THE PARTICIPATING INSTITUTIONS

Course	Respondents' Evaluations of Course									
	Essential		Desirable but not Essential		Un-desirable		No Opinion		Total Ratings	
	No. of Total Rating Factor	Percent	No. of Total Rating Factor	Percent	No. of Total Rating Factor	Percent	No. of Total Rating Factor	Percent	No. of Total Rating Factor	Percent
a-Economics Principles	394	62.6	196	31.2	9	1.4	30	4.8	629	100.0
b-Typewriting	55	32.2	91	53.2	15	8.8	10	5.8	171	100.0
c-Business Organization	228	57.1	136	34.1	14	3.5	21	5.3	399	100.0
d-Bus. Corres. & Rprt. Writ.	312	76.5	68	16.7	12	2.9	16	3.9	408	100.0
e-Business Law	483	76.2	129	20.3	3	.5	19	3.0	634	100.0
f-Management Principles	272	64.9	112	26.7	12	2.9	23	5.5	419	100.0
g-Marketing Principles	201	38.1	260	49.1	32	6.0	36	6.8	529	100.0
h-Business Statistics	307	53.7	202	35.3	31	5.4	32	5.6	572	100.0
i-Insurance	43	26.7	91	57.0	15	9.4	11	6.9	160	100.0
j-Business Machines	167	53.9	124	40.0	10	3.2	9	2.9	310	100.0
k-Data Processing	127	62.6	62	30.5	6	3.0	8	3.9	203	100.0
l-Computer Programming	49	55.1	31	34.8	3	3.4	6	6.7	89	100.0
m-Business Finance	395	68.5	139	24.1	10	1.7	33	5.7	577	100.0
n-Inter. Economic Theory	95	35.0	145	53.3	21	7.7	11	4.0	272	100.0

To further develop the comparability of ratings within and among institutions, the ratings were assigned a value to calculate a numerical value for all ratings of each course. "Essential" ratings were valued at +1, "desirable but not essential" ratings were assigned no value, "undesirable" ratings were valued at -1, and "no opinion" responses were not considered. To convert this numerical value to an index number for each course, the numerical value was divided by the total number of students expressing an opinion of the course at the institution under consideration. The index of opinion is expressed as a two-place decimal continuum ranging from +1.00 representing a perfect rating of "essential" to -1.00 representing a perfect rating of "undesirable." A perfect rating of "desirable but not essential" would be expressed as .00.

Table XX presents a comparison of nonaccounting business course evaluations by institution and by course, and also presents composite indices for each institution of all courses and for each course by all institutions.

The indices varied from .00 (Computer Programming at Kansas State University) to +.88 (Correspondence and Report Writing at Kansas State College). It is noteworthy that no course rating at any institution resulted in an index within the "undesirable" range (from -1.00 to -.50) nor did any index fall in the lower half of the "desirable but not essential" range (from -.51 to .00). Also, it is surprising that at no institution did marketing, insurance or intermediate

TABLE XX

A COMPARISON OF NONACCOUNTING BUSINESS COURSE EVALUATIONS
BY INSTITUTION AND BY COURSE

Course	I n s t i t u t i o n						Total
	U of K	KSU	WSU	KSC	KSTC	FH KSC	
a-Economics Principles	.71	.51	.76	.57	.56	.69	.64
b-Typewriting	.22	.40	.26	.26	.19	.23	.25
c-Business Organization	.58	.63	.72	.69	.25	.68	.57
d-Bus. Corres. & Rprt. Writ.	.69	.83	.79	.88	.81	.61	.77
e-Business Law	.75	.74	.85	.70	.86	.77	.78
f-Management Principles	.67	.62	.68	.71	.42	.61	.66
g-Marketing Principles	.42	.31	.42	.33	.20	.07	.34
h-Business Statistics	.61	.45	.48	.51	.47	.43	.51
i-Insurance	.18	.33	.17	.29	.24	.09	.19
j-Business Machines	.26	.58	.40	.52	.52	.64	.52
k-Data Processing	.65	.64	.63	.59	.66	.38	.62
l-Computer Programming	.62	.00	.25	.61	.83	.33	.55
m-Business Finance	.85	.71	.69	.76	.43	.63	.71
n-Inter. Economic Theory	<u>.31</u>	<u>.15</u>	<u>.28</u>	<u>.26</u>	<u>.21</u>	<u>.47</u>	<u>.28</u>
T o t a l s	.61	.56	.61	.57	.52	.52	.57

economic theory receive a rating resulting in an index falling in the upper quarter of the range.

Nonbusiness Courses

This research makes no effort to determine the graduates satisfactions with their undergraduate courses outside of the business area. This research recognizes, though, that total satisfaction with undergraduate preparation could be affected by the respondents' experience with such courses. To induce into the total evaluation of satisfaction the influence that the nonbusiness courses may exert, Question 15 asked:

Do you feel that more emphasis should have been placed on courses outside of business?

a. Yes b. No.

If you answered "yes," what courses should have been given more emphasis? _____.

Since the response asked of the graduate required a statement of a proportion to the amount of nonbusiness course work to which he had been subjected, it becomes necessary to know this amount. At the University of Kansas in all years during which this study is concerned 68 hours of nonbusiness course work were required. In 1963 and 1964 at the Kansas State University 84 hours were required which included nine hours of required economics and 12 hours of free electives. In 1965 and 1966 this requirement was 81 hours, which included 12 hours each of required economics and free electives. At the Wichita State University this requirement was 56 hours during all of the years concerned in this study.

At Kansas State College during the first three years the requirement was 50 hours and during the last four years it was 55 hours. Kansas State Teachers College in all years of this study required 64 hours of nonbusiness course work. At the Fort Hays Kansas State College the requirement was 82 hours in the first three years concerned in this study and was 76 hours in the last four years.

Six hundred thirty-five respondents replied to the question, with 211, or 33.2 percent of those responding, stating that more emphasis should have been given to nonbusiness areas of instruction; and 424, or 66.8 percent, believing that more emphasis was not necessary. Of the 211 respondents believing more emphasis on nonbusiness courses to be desirable, 109, or 51.7 percent, listed courses within the category of English, composition, speech, communications and languages. Second in numbers of respondents selecting is the area of sociology, human behavior, psychology and personal and public relations. Forty-five, or 21.3 percent, of those in favor of added nonbusiness emphasis selected this grouping. It is significant that the two major areas of instruction listed as needing additional emphasis are involved in the communicative processes, with the major emphasis being placed on the mechanics of communication and secondary emphasis allocated to the study of the reactions of those with whom communication is attempted. Of that group of respondents wanting additional emphasis on nonbusiness courses, 154, or 73 percent, are concerned with the art of

communication. This number represents 26.0 percent of the total responding to this question; and it is equal to 23.5 percent of the total sample returning questionnaires, whether or not they attempted this question. The statistical presentation of these data is in Table XXI.

The remainder of Table XXI presents the rest of the instructional areas suggested for additional nonbusiness emphasis, ranging from mathematics, with 40 respondents equal to 19.0 percent, through education with four respondents equal to 1.9 percent, of those suggesting additional nonbusiness course work.

College Advisement

The pressing need for guidance and counseling services at the college level becomes increasingly apparent when research on student drop-out is examined. In publicly supported colleges and universities with nonrestrictive admissions policies nearly one-half of the students who enroll for the freshman year do not return for the second year of training; and nearly a fourth of those who do return for the sophomore year fail to remain for the third. Section III of the questionnaire was devoted to college advisement because such advisement contributes substantially to the satisfaction of the student with his undergraduate program.

²Vineyard, Edwin E., "Organization for Guidance in the Small College." College and University Teaching, Herman A. Estrin and Delmer M. Goode, eds., Dubuque: William C. Brown Co., Inc., 1964, pp. 167-173.

TABLE XXI

RESPONDENTS' OPINIONS REGARDING WHETHER MORE EMPHASIS SHOULD
HAVE BEEN PLACED ON NONBUSINESS COURSES

	I n s t i t u t i o n												TOTAL	
	U of K No.	%	KSU No.	%	WSU No.	%	KSC No.	%	KSTC No.	%	FH KSC No.	%	No.	%
Yes	47	49.0	35	38.0	38	30.2	34	31.2	34	35.6	23	32.9	211	33.2
No	96	51.0	57	62.0	88	69.8	75	68.8	61	64.4	47	67.1	424	66.8
Total	143	100.0	92	100.0	126	100.0	109	100.0	95	100.0	70	100.0	635	100.0
Courses Which Respondents Believe Should Receive Additional Emphasis:	U of K No.	KSU No.	WSU No.	KSC No.	KSTC No.	FH KSC No.	TOTAL No.	%						
English, Composition, Speech, Communications & Languages	13	12	23	20	26	15	109	51.7						
Sociology, Human Behavior, Psy- chology, Personnel & Public Rel.	13		11	10	8	3	45	21.3						
Mathematics	4	10	7	2	4	13	40	19.0						
Humanities, Literature, Liberal and Fine Arts	14	8	6	7	4		39	18.5						
Social Science, History, and Political Science	8	2	9	3	2	3	27	12.8						
Computer Science	2	14	1	2	3		22	10.4						
Economics	9		2	1	4		16	7.6						
Philosophy and Logic	6	1	3				10	4.7						
Physical Sciences	2	3		2	1		8	3.8						
Education	2	1			1		4	1.9						
Totals	73	51	62	47	53	34	320							
Respondents believing more emphasis needed													211	100.0

Question 17 asked the respondent:

- a. Did you have an advisor while in college?
 - a. Yes b. No.
- b. If you did not have, would you have preferred to have had an advisor?
 - a. Yes b. No.
- c. If you did have an advisor, was that advisor a member of the accounting department staff?
 - a. Yes b. No.

Table XXII presents the results of this question. Six hundred thirty-eight respondents answered Question 17a. Of this number, 591, or 92.6 percent, stated they did have an advisor during their undergraduate years. Fifteen and three-tenths percent of the respondents from the University of Kansas, 10.8% of those from Wichita State University, 4.4 percent of those from Kansas State University, 2.9 percent of those from Fort Hays Kansas State College, 2.8 percent of those from Kansas State College, and 2.1 percent of those from the Kansas State Teachers College stated they did not have an advisor. In total, 47 of the respondents to Question 17a reported that they did not have an advisor during their undergraduate college years. Of these, 44 replied to Question 17b indicating whether or not they would have preferred to have had an advisor. Thirty, or 68.2 percent, of these stated they would have preferred to have had an advisor; and 14, or 31.8 percent, did not prefer to have an advisor.

Of the 591 respondents who indicated in Question 17a that they did have an advisor, 587 answered Question 17c asking whether or not that advisor was a member of the accounting department staff. Ninety, or 15.3 percent, of these

TABLE XXII
RESPONDENTS' UNDERGRADUATE ADVISOR

Question: Did you have an advisor while in college?	<u>Yes</u>		<u>No</u>		<u>Total</u>	
	No.	%	No.	%	No.	%
U of K	122	84.7	22	15.3	144	100.0
K S U	87	95.6	4	4.4	91	100.0
W S U	116	89.2	14	10.8	130	100.0
K S C	105	97.2	3	2.8	108	100.0
KSTC	94	97.9	2	2.1	96	100.0
FH KSC	67	97.1	2	2.9	69	100.0
Total	591	92.6	47	7.4	638	100.0
<hr/>						
Question: If you did not have, would you have pre- ferred to have an advisor?						
U of K	10	50.0	10	50.0	20	100.0
K S U	2	66.7	1	33.3	3	100.0
W S U	11	78.6	3	21.4	14	100.0
K S C	3	100.0			3	100.0
KSTC	2	100.0			2	100.0
FH KSC	2	100.0			2	100.0
Total	30	68.2	14	31.8	44	100.0
<hr/>						
Question: If you did have an advisor, was that advis- or a member of the account- ing department staff?						
U of K	99	81.1	23	18.9	122	100.0
K S U	83	95.4	4	4.6	87	100.0
W S U	110	96.5	4	3.5	114	100.0
K S C	79	76.7	24	23.3	103	100.0
KSTC	76	80.9	18	19.1	94	100.0
FH KSC	50	74.6	17	25.4	67	100.0
Total	497	84.7	90	15.3	587	100.0

indicated that their advisor was not a member of the accounting staff. This negative response varied from 25.4 percent of the respondents from Fort Hays Kansas State College to 3.5 percent of the respondents from Wichita State University. This wide variation may be the result of two factors. In the state's colleges, accounting instruction is offered through various departments in the academic organization; and usually that department is structured to include accounting with other subject areas such as business education, management, marketing and economics. Since the accounting major is receiving advisement in a department containing other than accounting staff, he often is assigned an advisor within that department whose specialty is other than accounting. The academic organization in the state's universities, however, precludes advisor assignment of other than accounting faculty in the usual student-advisor situation. Closely related to the factor of academic organization is the availability and the proximity of accounting staff for consultation in the university setting as compared to the smaller college situation where an accounting teacher's major field of interest may not be accounting, and where an accounting major may be assigned an advisor in any area of business.

Question 18 of the questionnaire instructed the respondent to rate the following advisement factors as being "Definitely Superior," "Satisfactory," or "Definitely Inferior:"

- a. Availability of advisor for counsel,
- b. Advisor's knowledge of major and degree requirements,
- c. Advisor's interest in your program,

- d. Advisor's interest and understanding of your nonmajor problems,
- e. Vocational information received, and
- f. Your over-all rating of your advisement.

Table XXIII presents the results of this rating in terms of the numbers and percentages rating each factor as superior, satisfactory or inferior.

In rating the availability of their advisor for counsel, 89.3 percent of the respondents rated this factor satisfactory or better, while 64, or 10.7 percent, rated it inferior. Advisors received the highest rating on factor b, the advisor's knowledge of major and degree requirements. Only 34 respondents, or 5.7 percent, rated this factor as inferior, while 94.3 percent rated it satisfactory or better. In considering the advisor's interest in the student's program, a fifth of the respondents, or 20.2 percent, consider their advisor's interest in this area as inferior, while 79.8 percent believe their advisor's interest was satisfactory or superior. More than a fourth of the respondents, 26.0 percent, believed their advisor's interest and understanding of their nonmajor problems was less than satisfactory. Surprisingly, nearly a third of the respondents to this question, 31.3 percent, held the same opinion regarding the vocational information received in their counseling with their advisor. In rating their over-all advisement, of 597 respondents, 140, or 23.5 percent, consider theirs to have been superior; 344, or 57.6 percent, believe theirs to have been satisfactory; and 113, or 18.9 percent, believe their total advisement to have been inferior.

TABLE XXIII

RESPONDENTS' RATINGS OF ADVISEMENT FACTORS

Factor & Rating	I n s t i t u t i o n													
	U of K No.	%	K S U No.	%	W S U No.	%	KSC No.	%	KSTC No.	%	FH KSC No.	%	TOTAL No.	%
a-Availability of advisor for counsel:														
Sup.	38	29.9	36	40.0	27	22.9	33	32.7	32	33.7	20	29.9	186	31.1
Sat.	78	61.4	47	52.2	71	60.2	63	62.4	46	48.4	43	64.2	348	58.2
Inf.	<u>11</u>	<u>8.7</u>	<u>7</u>	<u>7.8</u>	<u>20</u>	<u>16.9</u>	<u>5</u>	<u>4.9</u>	<u>17</u>	<u>17.9</u>	<u>4</u>	<u>5.9</u>	<u>64</u>	<u>10.7</u>
Total	127	100.0	90	100.0	118	100.0	101	100.0	95	100.0	67	100.0	598	100.0
b-Knowledge of major and degree requirements:														
Sup.	58	46.0	39	43.3	62	53.0	59	57.3	45	47.4	32	47.8	295	49.3
Sat.	57	45.2	47	52.2	47	40.2	43	41.7	41	43.2	34	50.7	269	45.0
Inf.	<u>11</u>	<u>8.8</u>	<u>4</u>	<u>4.5</u>	<u>8</u>	<u>6.8</u>	<u>1</u>	<u>1.0</u>	<u>9</u>	<u>9.4</u>	<u>1</u>	<u>1.5</u>	<u>34</u>	<u>5.7</u>
Total	126	100.0	90	100.0	117	100.0	103	100.0	95	100.0	67	100.0	598	100.0
c-Interest in your program:														
Sup.	39	30.7	25	27.8	32	27.1	32	31.4	30	31.6	24	35.8	182	30.4
Sat.	64	50.4	49	54.4	56	47.5	50	49.0	43	45.3	34	50.7	296	49.4
Inf.	<u>24</u>	<u>18.9</u>	<u>16</u>	<u>17.8</u>	<u>30</u>	<u>25.4</u>	<u>20</u>	<u>19.6</u>	<u>22</u>	<u>23.2</u>	<u>9</u>	<u>13.5</u>	<u>121</u>	<u>20.2</u>
Total	127	100.0	90	100.0	118	100.0	102	100.0	95	100.0	67	100.0	599	100.0
d-Interest in and understanding of your non-major problems:														
Sup.	23	18.7	11	12.5	20	17.1	13	13.0	12	12.8	9	13.6	88	15.0
Sat.	75	61.0	54	61.4	60	51.3	63	63.0	53	56.4	42	63.6	347	59.0
Inf.	<u>25</u>	<u>20.3</u>	<u>23</u>	<u>26.1</u>	<u>37</u>	<u>31.6</u>	<u>24</u>	<u>24.0</u>	<u>29</u>	<u>30.8</u>	<u>15</u>	<u>22.8</u>	<u>153</u>	<u>26.0</u>
Total	123	100.0	88	100.0	117	100.0	100	100.0	94	100.0	66	100.0	588	100.0
e-Vocational information received:														
Sup.	23	18.9	21	24.1	22	18.8	17	17.5	16	17.2	7	10.6	106	18.2
Sat.	58	47.5	49	56.3	60	51.3	55	56.7	39	41.9	33	50.0	294	50.5
Inf.	<u>41</u>	<u>33.6</u>	<u>17</u>	<u>19.6</u>	<u>35</u>	<u>29.9</u>	<u>25</u>	<u>25.8</u>	<u>38</u>	<u>40.9</u>	<u>26</u>	<u>39.4</u>	<u>182</u>	<u>31.3</u>
Total	122	100.0	87	100.0	117	100.0	97	100.0	93	100.0	66	100.0	582	100.0
f-Your over-all rating of your advisement:														
Sup.	28	22.0	25	27.8	22	18.8	25	24.5	23	24.5	17	25.4	140	23.5
Sat.	77	60.6	49	54.4	73	62.4	60	58.8	44	46.8	41	61.1	344	57.6
Inf.	<u>22</u>	<u>17.4</u>	<u>16</u>	<u>17.8</u>	<u>22</u>	<u>18.8</u>	<u>17</u>	<u>16.7</u>	<u>27</u>	<u>28.7</u>	<u>9</u>	<u>13.5</u>	<u>113</u>	<u>18.9</u>
Total	127	100.0	90	100.0	117	100.0	102	100.0	94	100.0	67	100.0	597	100.0

Summary

This study of advisement and the accounting major experienced by graduates of the state-supported universities and colleges in Kansas reveals that the reason most frequently offered for the selection of accounting as a major was that of counseling received by the student either from high school or college counselors. The second major reason offered was the completion of one or both of the elementary accounting principles courses.

The decision to major in accounting was made by nearly a third of the respondents before they entered college and by another third during the sophomore year. This time of decision is closely related and in strong agreement with the reasons offered for the selection of the accounting major.

The strength of the accounting majors offered by the six institutions studied varies in terms of the number of credit hours of accounting course work included in the various programs. Nearly 20 percent of the respondents pursued a major consisting of 34 or more credit hours, while nearly 8 percent studied an accounting major consisting of 21 or fewer credit hours.

In examining the grades earned by the respondents in their accounting course work it is found that nearly a fourth of them have earned an A grade average, 58 percent have a B average, nearly 17 percent have a C average, and three tenths of one percent have an accounting grade average of less than C. Such academic achievement represents considerable

variation from the "normal" bell curve distribution; and because of this apparent skewness, users of these data should be aware of the possibility that the distribution of the population from which these respondents came was more nearly normal, that these replies are not a representative sample and that possibly those in the population whose academic achievement is represented by the lower section of the "normal" curve, because of bias toward their institution or the research instrument, did not reply. Though this possibility exists, it is the opinion of this researcher that the distribution of grades represented by these respondents is representative of the grade distribution of accounting major graduates.

In determining the courses which the respondents believe to have been of greatest value to them, over a third of the total respondents indicate that Intermediate Accounting I was the most beneficial area of accounting instruction; and in terms of selection for the three most beneficial courses, this course was listed as either first, second, or third most beneficial by sixty percent of the respondents. In expressing their choice of the course that has been least beneficial to them, more than 41 percent selected Municipal and Governmental Accounting.

In examining the respondents' evaluations of the accounting instruction which they received, the respondents from the universities of Kansas believe their instruction has been of better quality than the quality of instruction the

graduates of the state's colleges indicated they received. Also, to the point of instruction evaluation, those students who listed a course they wish had been included in their program most frequently selected C P A Review; while those who listed a course which they wish had been omitted from their accounting program most often listed Municipal and Governmental Accounting.

In giving their evaluation of the total group of non-accounting business courses included in their programs, only slightly more than seven percent of the respondents believed their experience with the nonaccounting business courses to be unsatisfactory. Approximately 44 percent of all respondents, in retrospect, consider Data Processing and Computer Programming to be courses they should have included in their undergraduate program.

With regard to nonbusiness courses included in the undergraduate accounting program, a third of the respondents are of the opinion that additional emphasis should be devoted to this area of instruction, while two-thirds believe these courses presently are receiving sufficient emphasis. Of those believing additional emphasis is needed, 73 percent would add emphasis in the communications area.

In evaluating college advisement, over seven percent of the respondents reported that they did not have an advisor during their undergraduate years. Of these, two-thirds indicated that they would have preferred to have an advisor. Of those who did have an advisor, over 15 percent had an advisor

not a member of the accounting department staff. In the evaluation of advisement factors, advisors received their highest rating in their knowledge of major and degree requirements; yet they received their poorest rating in the area of vocational information imparted.

CHAPTER V

THE ACCOUNTING INTERNSHIP AND PART-TIME WORK EXPERIENCE

Introduction

The study of the undergraduate curriculum for accounting majors, together with the graduates' satisfactions with that curriculum, must presuppose an understanding as to what constitutes curriculum. This term has undergone a continual evolution. An earlier definition might have restricted its implication to include only that pattern of formal coursework pursued by the student. Subsequent enlargement allowed the term also to include the extra-class activities provided on the campus for the enrichment of the program of course work. An even broader concept of curriculum is that it encompasses not only college-planned coursework and activities, but any activity, planned or unplanned, to which the undergraduate subjects himself during his college career.

This chapter of the report contemplates two areas of non-class activity which accounting majors often experience as a part of this broadly defined curriculum: the accounting internship and part-time work experience in accounting. The internship is usually a planned part of the program, coordinated by an institutional staff member. Part-time work

experience may be either planned and coordinated by the college or it may be given no consideration by the college in its planning of the accounting curriculum.

The Accounting Internship

This chapter will discuss the internship by examining its availability to the accounting major, its desirable length, by whom it was provided, its effect on interviewing for and accepting the first job after graduation and the amount of college credit received for the internship. Also discussed is the desirability of an accounting internship at the undergraduate level, the quality of the experience gained from the internship and a comparison of the internship with an equal amount of course work.

This discussion is based on the responses to Section V, Internship, of the questionnaire, containing Questions 24 through 36.

Availability and Utilization

Question 24 asked the respondent:

In connection with your major in accounting, was an internship program available to you?

a. Yes b. No.

Question 25 asked:

Did you intern in accounting?

a. Yes b. No.

Responses from two of the schools, Wichita State University and Fort Hays Kansas State College, indicate that such a program was not available. Thus, these two institutions

will not be considered further in discussing the internship. Table XXIV presents the responses received in answer to these two questions.

TABLE XXIV
AVAILABILITY AND UTILIZATION OF AN
INTERNSHIP PROGRAM

Question: In connection with your major in accounting, was an internship program available to you?	Yes		No		Total	
	No.	%	No.	%	No.	%
U of K	32	22.5	110	77.5	142	100.0
K S U	84	91.3	8	8.7	92	100.0
W S U			128	100.0	128	100.0
K S C	100	90.9	10	9.1	110	100.0
KSTC	91	93.8	6	6.2	97	100.0
FH KSC			69	100.0	69	100.0
Total	307	48.1	331	51.9	638	100.0
Question: Did you intern in accounting?						
U of K	14	43.8	18	56.2	32	100.0
K S U	36	42.9	48	57.1	84	100.0
K S C	34	34.0	66	66.0	100	100.0
KSTC	22	24.2	69	75.8	91	100.0
Total	106	34.5	201	65.5	307	100.0

The accounting internship program was available to only 48 percent of the respondents; and only 34.5 percent of those to whom it was available utilized the program in their undergraduate preparation. Of the 638 responding to the internship section, only one-sixth experienced the internship program as undergraduate majors in accounting.

Length of the Internship

Question 26 asked the respondent to indicate the length of his internship in terms of weeks. Table XXV presents the results of this question.

TABLE XXV

LENGTH OF THE INTERNSHIP PROGRAM EXPERIENCED

Length in Weeks	I n s t i t u t i o n				Total	
	U of K	K S U	K S C	KSTC	No.	%
5 - 9	9	33	33	19	94	88.7
10 - 18	5	3		2	10	9.4
Did not reply	—	—	<u>1</u>	<u>1</u>	<u>2</u>	<u>1.9</u>
Total	14	36	34	22	106	100.0

Of the 106 individuals who indicated they had experienced an internship program, two did not reply to Question 26. Of the 104 who did answer this question, 94, or 88.7 percent, indicated that their internship program was between five and nine weeks in length; and 10, or 9.4 percent, stated that their program was between 10 and 18 weeks long. The respondents were then asked in Question 27 whether they considered this period to be either too long or too short. Four, or 3.8 percent of those responding, were of the opinion that the period was too long; and 44, or 41.5 percent, felt it was too short. Thus, of the 106 respondents to the question, 58, or 54.7 percent, considered their internship to be satisfactory in so

far as length of time involved is concerned. These responses are presented in Table XXVI.

TABLE XXVI
RESPONDENTS' OPINIONS REGARDING THE LENGTH
OF THE INTERNSHIP

Opinion	I n s t i t u t i o n				Total	
	U of K	K S U	K S C	KSTC	No.	%
<u>Experienced Program:</u>						
Too Long			1	3	4	3.8
Too Short	9	18	16	1	44	41.5
Satisfactory	<u>5</u>	<u>18</u>	<u>17</u>	<u>18</u>	<u>58</u>	<u>54.7</u>
Total	14	36	34	22	106	100.0
<u>Optimum Length in Weeks:</u>						
1 - 4	1	2	2	3	8	7.5
5 - 6	1	11	14		26	24.5
7 - 8	2	1	6		9	8.5
9 - 12	6	20	12	3	41	38.7
13 - 16	3	2		6	11	10.4
17 +	<u>1</u>	—	—	<u>10</u>	<u>11</u>	<u>10.4</u>
Total	14	36	34	22	106	100.0

Table XXVI also presents the results of the last part of Question 27 which asked the respondents to indicate what they consider to be the best length of time for internship. Their most popular choice is a period of from nine to twelve weeks, selected by 41, or 38.7 percent, of those responding. Twenty-six, or 24.5 percent, would prefer the period to be either

five or six weeks long; and 22, or 20.8 percent, would like the length to be thirteen weeks or longer. The periods of one to four weeks and seven to eight weeks were selected by 7.5 and 8.5 percent, respectively, representing a total of 17 of the 106 respondents.

Type of Office Providing
the Internship Experience

Question 28 asked the respondent whether his internship was provided by public accounting, private business or industry, or governmental or municipal agency. It is significant to this study and illustrative of the thinking of today's accounting educators that none of these respondents interned in a governmental office and only two of the 106 respondents interned in private business or industry. One hundred four, or 98.1 percent, of the respondents interned in a public accounting setting. Table XXVII presents the results of this question.

TABLE XXVII
CLASSIFICATION OF OFFICES PROVIDING
THE INTERNSHIP

Office	I n s t i t u t i o n				Total	
	U of K	K S U	K S C	KSTC	No.	%
Public	14	35	34	21	104	98.1
Private		1		1	2	1.9
Govt'l.	—	—	—	—	0	0.0
Total	14	36	34	22	106	100.0

Effect on First Job

Questions 29, 30 and 31 asked the respondent:

In the process of selecting your first job did you interview the firm with which you had interned?

a. ___ Yes b. ___ No.

Were you offered full-time employment by the firm with which you interned whether or not you interviewed them?

a. ___ Yes b. ___ No.

If such an offer was received, did you accept the offer?

a. ___ Yes b. ___ No.

Table XXVIII presents the responses to these three questions.

TABLE XXVIII

CONSIDERATION GIVEN INTERN FIRM IN FIRST-JOB
INTERVIEWS AND FIRST-JOB EMPLOYMENT

Question: Did you inter- view the intern firm?	Yes		No		Total	
	No.	%	No.	%	No.	%
U of K	12	85.7	2	14.3	14	100.0
K S U	30	83.3	6	16.7	36	100.0
K S C	23	67.6	11	32.4	34	100.0
KSTC	18	81.8	4	18.2	22	100.0
Total	83	78.3	23	21.7	106	100.0

Question: Were you offered full-time employment?	Yes		No		Total	
	No.	%	No.	%	No.	%
U of K	12	85.7	2	14.3	14	100.0
K S U	30	83.3	6	16.7	36	100.0
K S C	26	76.5	8	23.5	34	100.0
KSTC	18	81.8	4	18.2	22	100.0
Total	86	81.1	20	18.9	106	100.0

Question: Did you accept the offer?	Yes		No		Total	
	No.	%	No.	%	No.	%
U of K	4	33.3	8	66.7	12	100.0
K S U	10	33.3	20	66.7	30	100.0
K S C	12	46.2	14	53.8	26	100.0
KSTC	11	61.1	7	38.9	18	100.0
Total	37	43.0	49	57.0	86	100.0

Thus, it is evident that 83, or 78.3 percent, of the 106 internees did interview the firm with which they interned. An even greater number--86, or 81.1 percent--were offered full-time employment by these firms after graduation. Thirty-seven of the 86 to whom such an offer was made accepted a full-time position with the firm in which they interned.

College Credit Received
for the Internship

To gain insight into the value the educational institution places on the internship program and to examine for possible implication in the stated satisfaction of the graduate, this study also determined the number of college credit hours granted the graduate for his work in the internship. Question 32 asked the respondent:

How many semester hours credit did you receive for the internship? _____ hours.

Table XXIX presents a summarization of the replies.

TABLE XXIX

SEMESTER CREDIT HOURS RECEIVED FOR THE INTERNSHIP

Credit Hours	I n s t i t u t i o n				Total	
	U of K	K S U	K S C	KSTC	No.	%
1	4		1		5	4.7
2			1		1	.9
3			2	1	3	2.8
4	10	36	29		75	70.9
5			1	20	21	19.8
6					0	0.0
7	—	—	—	1	1	.9
Total	14	36	34	22	106	100.0

Of the 106 respondents who interned in accounting, 75, or 70.9 percent, received four hours credit for the internship; and an additional 21, or 19.8 percent, received five hours credit. Nine, or 8.4 percent, received less than four hours; and one, or .9 percent, received more than five credit hours.

Respondents' Evaluation,
Description and Comparison

Evaluation. Question 33 asked the respondent:

How would you rate an internship program as a part of undergraduate preparation in accounting?

- a. Essential
b. Desirable but not essential.
c. Undesirable.
d. No opinion.

The data collected as a result of this question are presented in Table XXX.

TABLE XXX

RESPONDENTS' EVALUATION OF INTERNSHIP AS A PART
OF THE UNDERGRADUATE ACCOUNTING MAJOR

School	Respondents' Evaluations									
	Essential		Desirable not Essen.		Unde-sirable		No Opinion		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
U of K	5	35.7	8	57.1	1	7.2			14	100.0
K S U	20	55.6	16	44.4					36	100.0
K S C	18	53.0	15	44.1			1	2.9	34	100.0
KSTC	12	54.5	9	40.9	1	4.6			22	100.0
Total	55	51.9	48	45.3	2	1.9	1	.9	106	100.0

As Table XXX indicates, 55, or 51.9 percent, of the respondents are of the opinion that the internship is essential in the undergraduate major for accountants while 48, or 45.3 percent, feel that though it is desirable it is not essential to the preparation of accountants. Two respondents, or 1.9 percent, consider the internship undesirable while one respondent stated he had no opinion regarding the internship's place in the accounting curriculum.

Description of Internship Work. The respondents were asked in Question 34:

In total, how would you describe your work experiences of the internship?

- a. Varied and interesting.
- b. Repetitive and unstimulating.
- c. Evenly distributed between a and b.

Table XXXI presents the results of this question.

TABLE XXXI
RESPONDENTS' DESCRIPTION OF WORK EXPERIENCED
IN THE INTERNSHIP

School	Respondents' Description						Total	
	Varied and Interesting		Repetitive and Uninteresting		Evenly Distributed		No.	%
	No.	%	No.	%	No.	%		
U of K	8	57.2	1	7.1	5	35.7	14	100.0
K S U	28	77.8	5	13.9	3	8.3	36	100.0
K S C	20	58.8	7	20.6	7	20.6	34	100.0
KSTC	<u>15</u>	<u>68.2</u>	<u>3</u>	<u>13.6</u>	<u>4</u>	<u>18.2</u>	<u>22</u>	<u>100.0</u>
Total	71	67.0	16	15.1	19	17.9	106	100.0

Seventy-one of the respondents, or 67 percent, rate their experience as varied and interesting; and an additional 19, or 17.9 percent, consider their internship to have been evenly distributed between varied and repetitive types of activity. Sixteen of those responding feel that their experience was repetitive and uninteresting; and this number represents 15.1 percent of the total experiencing the internship program.

Comparison. Those respondents having experienced the internship program were asked:

In comparing your internship with an equal amount of course work, do you believe that in terms of total occupational preparation, the equal amount of course work would be:

- a. ___ more valuable. c. ___ less valuable.
b. ___ of equal value. d. ___ no opinion.

The results of this question which attempts to evaluate the contribution of the internship program to the total preparation of the accountant are presented in Table XXXII.

TABLE XXXII
RESPONDENTS' COMPARISON OF INTERNSHIP WITH
EQUAL AMOUNT OF COURSE WORK

	Course Work Would Have								Total	
	More Value		Equal Value		Less Value		No Opinion			
	No.	%	No.	%	No.	%	No.	%	No.	%
U of K			4	28.6	8	57.1	2	14.3	14	100.0
K S U	4	11.1	2	5.6	28	77.7	2	5.6	36	100.0
K S C	6	17.6	1	3.0	24	70.6	3	8.8	34	100.0
KSTC	<u>1</u>	<u>4.5</u>	—	—	<u>21</u>	<u>95.5</u>	—	—	<u>22</u>	<u>100.0</u>
Total	11	10.4	7	6.6	81	76.4	7	6.6	106	100.0

Eighty-one of the respondents, or 76.4 percent, believe that the replacement of the internship with an equal amount of course work would be of less value to the accounting major than is the internship as it was experienced. An additional seven, or 6.6 percent, believe that the additional course work would have equal value; and eleven, or 10.4 percent, assign a greater value to the course work than they do to the internship. Seven respondents stated that they held no opinion regarding the comparison.

In a further effort to ascertain the respondents' evaluation of their internship, they were asked in Question 36:

If you believe that an equal amount of course work would be of greater or equal value, should this course work be:

- a. ___ accounting courses?
- b. ___ nonaccounting courses?
- c. ___ general education courses?
- d. ___ a combination of a, b, and c?
- e. ___ a combination of a and b?
- f. ___ a combination of a and c?
- g. ___ a combination of b and c?

Of the 18 respondents who indicated that the course work would have greater or equal value in comparison to the internship, seven did not respond to Question 36; and no clear pattern developed from the remaining eleven responses. Accounting, nonaccounting, and a combination of nonaccounting and general education each was selected once; a combination of all three types of courses, response d, was selected twice; and general education and a combination of accounting and nonaccounting courses each was selected by three individuals. No tabular presentation is made of these responses.

Part-time Work Experience

Not all of the schools involved in this study provide their accounting majors with an opportunity for an accounting internship. Because of this, it seems relevant to the purposes of this research to examine the experience of the graduates in part-time accounting work performed during their undergraduate college years. This part-time accounting work experience is examined from the standpoint of the amount of time worked and the years during which the experience was gained, the effect this experience had on interviewing for and accepting the first job after graduation and an evaluation of the quality of the experience as viewed by the graduate participating in this study.

This discussion is based on the responses to Section IV, Part-time Work Experience, of the questionnaire containing Questions 19 through 23.

Length of Time Worked

Question 19 asked the respondent:

During your years in college, did you have any part-time accounting work experience? a. ___ Yes b. ___ No.

Question 20 attempted to further identify the college period during which the work was performed by asking:

During the time you were in college, approximately how many months were you employed in part-time accounting work? _____ months. Please indicate the college years during which this part-time accounting work was experienced.

- a. ___ Freshman.
- b. ___ Sophomore.
- c. ___ Junior.
- d. ___ Senior.

Table XXXIII presents the responses received to these questions concerning whether or not the respondent worked and the total number of months each respondent worked.

TABLE XXXIII
RESPONDENTS' PART-TIME ACCOUNTING
EXPERIENCE WHILE IN COLLEGE

Months Worked	I n s t i t u t i o n							TOTAL
	U of K	K S U	W S U	K S C	KSTC	FH KSC		
1 - 6	24	15	4	12	2	6	63	
7 - 12	8	11	15	14	10	3	61	
13 - 18	4	3	10	9	6	5	37	
19 - 24	3	4	20	1	2	1	31	
25 - 30	2	1	6	5		1	15	
31 - 36	2		13	2	4	3	24	
37 - 42	1				1	2	4	
43 - 48	<u>2</u>	<u>1</u>	<u>3</u>	<u>1</u>	<u>—</u>	<u>—</u>	<u>7</u>	
Total Who Worked	46	35	71	44	25	21	242	
Percent of School's Respondents	20.4	37.2	53.8	40.0	25.5	28.0	36.9	

Of the 655 respondents, 242, or 36.9 percent, worked at least a part of the time they were in college. Of the 372 respondents who graduated from the three universities, 152, or 40.9 percent, worked during their undergraduate years as compared with 90, or 31.8 percent, of the 283 respondents who graduated from the three colleges. Table XXXIV presents the years and combinations of years during which the respondents worked.

TABLE XXXIV
EDUCATIONAL YEARS DURING WHICH RESPONDENTS WORKED

Years	U of K		K S U		W S U		K S C		KSTC		FH KSC		Working Respondents	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
No Reply	2	4.3											2	.8
Freshman					1	1.4	1	2.3					2	.8
Sophomore			1	2.9	1	1.4			2	8.0	2	9.5	6	2.5
Junior	10	21.7	1	2.9	3	4.2	4	9.1	2	8.0	1	4.8	21	8.7
Senior	15	32.6	18	51.3	11	15.5	11	25.0	4	16.0	4	19.0	63	26.0
F, So.													0	0.0
F, Jr.													0	0.0
F, Sr.													0	0.0
So., Jr.	3	6.5	1	2.9	1	1.4			1	4.0	3	14.3	9	3.7
So., Sr.					3	4.2							3	1.2
Jr., Sr.	5	10.9	11	31.3	29	40.9	13	29.5	10	40.0	5	23.9	73	30.2
F, So., Jr.	1	2.2	1	2.9	1	1.4							3	1.2
F, So., Sr.	1	2.2					1	2.3					2	.8
F, Jr., Sr.													0	0.0
So., Jr., Sr.	5	10.9	1	2.9	10	14.1	6	13.6	2	8.0	4	19.0	28	11.6
F, So, Jr. Sr.	4	8.7	1	2.9	11	15.5	8	18.2	4	16.0	2	9.5	30	12.5
Total Working Respondents	46	100.0	35	100.0	71	100.0	44	100.0	25	100.0	21	100.0	242	100.0

Of the 242 respondents who worked during their undergraduate years, 92, or 38 percent, performed this work during one year only; 85, or 35.1 percent, worked during two years; 33, or 13.6 percent, worked during three years; and 30, or 12.5 percent, worked during all four years of their undergraduate program. This research made no attempt to determine the respondents' reasons for working so it is not known whether it was the result of economic necessity or whether they considered it a desirable adjunct to their undergraduate training, or both.

Effect on First Job

Question 21 asked the respondent:

Were you offered full-time employment by the firm for which you worked part time whether or not you interviewed them?

a. Yes b. No.

Question 22 asked:

If such an offer was received, did you accept the offer?

a. Yes b. No.

The results of these two questions are presented in Table XXXV. It is evident that of the 242 working respondents, 147, or 60.7 percent, were offered full-time employment by the firm for which they had worked part time; and of these 147, 48, or 32.7 percent, accepted the offer of full-time employment.

Description of Part-time Work

The respondents were asked by Question 23:

In total, how would you describe your part-time work experience?

TABLE XXXV
 CONSIDERATION GIVEN PART-TIME EMPLOYER IN
 FIRST-JOB EMPLOYMENT

Offered?	No Reply		Yes		No		Total	
	No.	%	No.	%	No.	%	No.	%
U of K			25	54.3	21	45.7	46	100.0
K S U			22	62.9	13	37.1	35	100.0
W S U	5	7.0	47	66.2	19	26.8	71	100.0
K S C			28	63.6	16	36.4	44	100.0
KSTC	1	4.0	13	52.0	11	44.0	25	100.0
FH KSC	—	—	<u>12</u>	<u>57.1</u>	<u>9</u>	<u>42.9</u>	<u>21</u>	<u>100.0</u>
Total	6	2.5	147	60.7	89	36.8	242	100.0
Accepted?								
U of K			5	20.0	20	80.0	25	100.0
K S U			7	31.8	15	68.2	22	100.0
W S U			18	38.3	29	61.7	47	100.0
K S C			10	35.7	18	64.3	28	100.0
KSTC			4	30.8	9	69.2	13	100.0
FH KSC			<u>4</u>	<u>33.3</u>	<u>8</u>	<u>66.7</u>	<u>12</u>	<u>100.0</u>
Total			48	32.7	99	67.3	147	100.0

- a. Varied and interesting.
 b. Repetitive and unstimulating.
 c. Fairly evenly distributed between a and b.

The responses to Question 23 are presented in Table XXXVI.

TABLE XXXVI
 RESPONDENTS' DESCRIPTION OF PART-TIME
 WORK EXPERIENCE

School	Varied & Interest- ing		Repetitive & Unstimulat- ing		Evenly Distrib- uted		Total	
	No.	%	No.	%	No.	%	No.	%
U of K	20	43.5	10	21.7	16	34.8	46	100.0
K S U	20	57.1	7	20.0	8	22.9	35	100.0
W S U	32	45.1	11	15.5	28	39.4	71	100.0
K S C	22	50.0	7	15.9	15	34.1	44	100.0
KSTC	10	40.0	7	28.0	8	32.0	25	100.0
FH KSC	<u>4</u>	<u>19.0</u>	<u>6</u>	<u>28.6</u>	<u>11</u>	<u>52.4</u>	<u>21</u>	<u>100.0</u>
Total	108	44.6	48	19.8	86	35.6	242	100.0

It is evident that 108 of the respondents found their part-time work varied and interesting, and this group represents 44.6 percent of the total respondents to the question. An additional 86, or 35.6 percent, found their employment to be fairly evenly distributed between varied and repetitive, and 48, or 19.8 percent, rated their experience as repetitive and unstimulating.

Summary

In studying the internship and part-time work experience, this research reveals that an accounting internship program was available to 48 percent of the respondents; and of this number 34.5 percent availed themselves of the opportunity to intern. Nearly 89 percent indicated that their intern program was between five and nine weeks in length. Fifty-five percent of those who interned felt that the length of their program was satisfactory; however, in specifying the optimum length for an internship program, 39 percent of the respondents, representing a plurality, indicated that between nine and twelve weeks would be the best length.

Offices providing the internship were almost entirely public accounting offices, with less than two percent of the respondents interning in private accounting offices, and none in governmental offices.

In considering the effect of the internship on the respondents' quest for a full-time job after graduation, 78 percent of them interviewed the firm with which they had interned, 81 percent were offered full-time employment, and of this group, 43 percent accepted the offered position.

Nearly 81 percent of the respondents received four semester hours of college credit for their work in the internship.

The respondents evaluated their internships and 52 percent of them considered an internship essential in the undergraduate preparation of accountants, while 45 percent

believed an internship to be desirable but not essential. Less than two percent felt that an internship was undesirable. They considered the work of the internship and 67 percent described this work as varied and interesting. Eighteen percent believed it was evenly distributed between varied and repetitive, while 15 percent considered it repetitive and unstimulating. In comparing the internship with an equal amount of course work, over 76 percent felt that the course work would have been less valuable, while 17 percent believed the course work would have been of equal or greater value than the internship.

Two hundred forty-two of the respondents reported that they worked part time in accounting work during their undergraduate years. Of those who worked, 38 percent worked during one year only, 35 percent during two years, 14 percent during three years and 12.5 percent during all four years.

Of the 242 respondents who worked, nearly 61 percent were offered full-time employment after graduation with the firm for which they had worked part-time while in college. Of this group, 32.7 percent accepted the offer of full-time employment.

In evaluating the quality of the experience gained in their part-time work, 45 percent believed this work was varied and interesting, 20 percent considered it repetitive and unstimulating, and nearly 36 percent felt it was evenly distributed.

CHAPTER VI

POST-GRADUATE PURSUITS

Introduction

The two preceding chapters detailed respondent evaluation of selected factors experienced during undergraduate training.

In considering the years after the respondents received the baccalaureate degree, this study examined the respondents' experience with the C. P. A. examination, their evaluation of the profession of accountancy, graduate study completed and their employment history. These factors are pertinent to this study because of the possibility that they may contribute to, or be determinants of, respondent satisfaction with the undergraduate curriculum. Questionnaire Section VI: The C. P. A. Examination, Section VII: The Profession of Accounting, Section VIII: Graduate Study and Section IX: Employment History, containing items numbered 37 through 56, form the bases for the data and observations presented in this chapter.

In studying the respondents' experience with the C. P. A. examination, the numbers, by institution, who have taken the examination and the numbers who plan to take the examination at some time in the future are shown. Also presented

are the states wherein the respondents have taken the examination. The study determined the age and months since receipt of the bachelor's degree of the respondent at the time he first took the examination. Respondent success with the examination is presented by indicating the number of attempts required before all parts of the examination were passed.

An evaluation of the status of the accounting profession is attempted through determining the respondents' opinions of the acceptance as a profession of public accountants, private accountants employing technical skills and private accountants who are employed as controllers or accounting managers. Also the respondent was asked to express his opinion regarding whether the general public considers accounting to be a profession, and whether or not he considers himself to be a professional accountant.

Graduate study experienced by the respondents is presented in terms of the credit hours completed beyond the bachelor's degree and the number of those hours directed to the completion of an advanced degree. Also presented are the specific graduate degree earned, the major pursued, the name of the institution granting the degree and the date of conferral.

The discussion of the respondents' employment history considers both on- and off-campus interviews experienced before acceptance of the first job, entry salary, salary increases, frequency of job change and the basic major skill required by the present position. Included also are data

relating to the number of respondents who accepted initial employment outside of Kansas, those who subsequently returned to Kansas, those who accepted positions in Kansas and those who subsequently left Kansas to accept employment in another state.

The C. P. A. Examination

The C. P. A. examination is composed of four parts: auditing, business law, accounting practice and accounting theory. The desirability of successfully completing this examination is recognized not only by those planning to enter public accounting but by other professional accountants as well. Question 37 asked the respondent:

Have you attempted the C. P. A. examination?

a. Yes b. No

If you have not, do you plan to attempt it?

a. Yes b. No

The results of this question are presented in Table XXXVII. As is indicated in this table, 301 of the 655 respondents have attempted the C. P. A. examination.

Of the 346 respondents who had not taken the professional examination, 106, or 30.6 percent, planned to take the examination at some time in the future. Two hundred eighteen, or 63.0 percent, did not plan to attempt the examination. Twenty-two, or 6.4 percent, did not indicate whether or not their plans included future attempts at the C. P. A. examination. If the plans of the respondents are realized, 62.9

TABLE XXXVII

RESPONDENTS WHO HAVE ATTEMPTED OR WHO PLAN
TO ATTEMPT THE C. P. A. EXAMINATION

	U of K		I n s t i t u t i o n		K S U		W S U		K S C		KSTC		FH KSC		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
<u>Question:</u> Have you attempted the C. P. A. examination?																
Yes	67	45.9	43	46.7	73	55.3	34	30.9	51	52.6	33	47.1	301	46.5		
<u>Question:</u> If you have not, do you plan to attempt it?																
Yes	26	17.8	13	14.1	14	10.6	24	21.8	19	19.6	10	14.3	106	16.4		
No	47	32.2	33	35.9	41	31.1	47	42.7	26	26.8	24	34.3	218	33.7		
No Response	6	4.1	3	3.3	4	3.0	5	4.6	1	1.0	3	4.3	22	3.3		
Total	146	100.0	92	100.0	132	100.0	110	100.0	97	100.0	70	100.0	647	100.0		

percent of all respondents will eventually have attempted the examination.

Critics of present accounting educational practices often take the position that the college curriculum is too closely oriented to preparing students to pass the C. P. A. examination or that too much time is devoted to this end. The findings of this research, however, strongly indicate that Kansas institutions of higher learning are justified in holding this objective, for nearly two-thirds of their graduates consider the passing of this examination to be a desirable adjunct to their college training.

As stated above, 301 respondents have attempted the C. P. A. examination. Table XXXVIII identifies the states in which these respondents were examined. Two hundred fifty-one took the examination in Kansas and 50 took the examination in other states. Thus, approximately one-sixth of the candidates were interested in establishing professional standing in a state other than Kansas. This cannot, however, be interpreted to indicate that they were necessarily interested in practicing in the state wherein they were examined.

Of those states other than Kansas in which the graduates attempted the examination, the one most frequently indicated was Oklahoma, listed by 14, or 28 percent, of those who attempted the examination in a state other than Kansas. Other states were Colorado with 14 percent, Missouri with 12 percent, Texas with 10 percent, and California with 8 percent. The remaining states involved were listed by only two to four

percent of the 50 respondents who took the examination outside of Kansas.

TABLE XXXVIII
STATES IN WHICH C. P. A. EXAMINATION WAS ATTEMPTED

State	I n s t i t u t i o n							Total
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	
Kansas	59	37	64	22	44	25	251	
Oklahoma		3	3	6	1	1	14	
Colorado	2				3	2	7	
Missouri		2		3	1		6	
Texas	2	1	1	1			5	
California	1		2			1	4	
Illinois	2						2	
New Jersey			1		1		2	
Florida			1				1	
Minnesota					1		1	
New Mexico	1						1	
Virginia			1				1	
Washington, D. C.				1			1	
No Reply	—	—	—	1	—	—	1	
Total	67	43	73	34	51	33	301	

The ages of the C. P. A. candidates at the time of their first attempt on the examination are presented in Table XXXIX. Closely related to these data are the data presented in Table XL, the number of months that had elapsed from the date of receiving the baccalaureate degree to the date of the first attempt at the C. P. A. examination. These

TABLE XXXIX

AGE OF RESPONDENTS WHEN FIRST ATTEMPTING
THE C. P. A. EXAMINATION

Age	I n s t i t u t i o n							Total	
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	No.	%
20-22	31	30	18	17	23	15		134	44.5
23-25	25	10	27	11	15	7		95	31.6
26-28	7	3	14	5	8	3		40	13.3
29-30			2		3	3		8	2.6
31 +	2		9			2		13	4.3
No Reply	<u>2</u>	<u>—</u>	<u>3</u>	<u>1</u>	<u>2</u>	<u>3</u>		<u>11</u>	<u>3.7</u>
Total	67	43	73	34	51	33		301	100.0

TABLE XL

MONTHS ELAPSED SINCE RECEIVING BACHELOR'S DEGREE TO
THE DATE OF FIRST ATTEMPT AT C. P. A. EXAMINATION

Months	I n s t i t u t i o n							Total	
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	No.	%
0- 6	30	30	61	18	32	19		190	63.1
7-12	29	6	5	6	12	7		65	21.6
13-18	2	3	4	4	1	2		16	5.3
19-24	1	3	1	3	3	4		15	5.0
25-30	1		1	2	2			6	2.0
31-36	2		1	1		1		5	1.6
37-42	1	1						2	.7
43-49	<u>1</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1</u>	<u>—</u>		<u>2</u>	<u>.7</u>
Total	67	43	73	34	51	33		301	100.0

data indicate that the predominant pattern for these characteristics is that the candidate took the examination at a time when he was between the ages of 20 and 25 (76.1 percent) and when one year or less had elapsed since he had received the baccalaureate degree (84.7 percent). A plurality of the respondents (44.5 percent) first sat for the examination when they were between the ages of 20 and 22; and a majority (63.1 percent) within six months or less after their college graduation.

The educational background of the candidates is significant. One hundred eighty-three candidates for the examination reported no course work beyond the bachelor's degree; and of these, 58, or 31.7 percent, had passed all parts of the examination at the time these data were collected. Of 69 respondents attempting the examination who reported some graduate work but less than a graduate degree, 32, or 46.4 percent had passed. Forty-nine candidates for the examination had earned a graduate degree; and of these, 40, or 81.6 percent, passed the examination. The data collected in this study do not indicate the sequential relationship between graduate study and successful completion of the C. P. A. examination, however; and for this reason, it is impossible to conclude that there is a positive relationship between the successful completion of graduate degree requirements and the passing of the C. P. A. examination.

A summary of the respondents' performance on the C. P. A. examination to the date of their response to the research

instrument is presented in Table XLI. These data indicate that of the 655 respondents, 301, or 46.0 percent, have attempted the C. P. A. examination at least once. Of those attempting, 130, or 43.5 percent, have passed the examination. For those who passed the examination, the number of attempts required to accomplish passing range from one to eleven, with 19.2 percent passing on the first attempt, 31.6 percent on the second, 12.3 percent on the third, 13.8 percent on the fourth and 12.3 percent on the fifth. The percentages of individuals passing on the sixth through the eleventh attempt range from 4.6 percent on the sixth attempt to .8 percent on the eleventh attempt.

These data vary considerably when the institutions are grouped as universities and colleges. Of the university respondents, 49.2 percent attempted the examination, with 48.6 percent of those attempting passing the examination. Of the college respondents, 41.7 percent attempted the examination, with 35.3 percent of those who attempted it passing.

The predominant pattern for passage of the examination in terms of the number of attempts required varies by classes of institutions. For university graduates, 23.6 percent of those passing did so on their first attempt, 34.8 percent passed on the second attempt, 11.2 percent passed on the third attempt, 14.6 percent passed on the fourth attempt and 10.1 percent passed on the fifth attempt. For the graduates of the colleges, 9.8 percent of all who passed did so on the first attempt, 24.5 percent passed on the second attempt,

TABLE XLI

A SUMMARY OF THE RESPONDENTS' PERFORMANCE ON THE C. P. A. EXAMINATION TO THE DATE OF THEIR RESPONSE TO THE RESEARCH INSTRUMENT

School	Year	Total Responding	No. Attempting	No. Passing	Attempt Number												
					1	2	3	4	5	6	7	8	9	10	11		
U of K	1960	10	8	5	2	1	1				1						
	1961	20	13	10	2	6	2										
	1962	12	7	6	3	2											
	1963	16	9	6	1	2		2	1								
	1964	24	9	5	2	2			1								
	1965	40	12	7	4	3											
	1966	24	9	2	2												
Total	146	67	41	16	16	3	2	3	1	0	0	0	0	0	0	0	
%	100.0	45.9	100.0	61.2	39.0	39.0	7.3	4.9	7.3	2.5							
K S U	1963	17	12	6			2	2		1			1				
	1964	20	8	4	2		1	2	1								
	1965	30	10	5		2	1	1	1								
	1966	27	13	2	2	2	1	1	1								
	Total	94	43	17	2	4	4	3	2	1	0	1	0	0	0	0	
%	100.0	45.7	100.0	39.5	11.8	23.5	23.5	17.6	11.8	5.9		5.9					
W S U	1960	12	9	5	1	1	1		1			1					
	1961	18	10	6		1		3	1	1							
	1962	19	12	8		3		3	2								
	1963	16	10	5	2	2		1									
	1964	26	15	5		3	1	1									
	1965	16	7	2		1	1										
	1966	25	10	0													
Total	132	73	31	3	11	3	8	4	1	1	0	0	0	0	0		
%	100.0	55.3	100.0	43.1	9.7	35.5	9.7	25.8	12.9	3.2	3.2						
Total Univ.	1960	22	17	10	3	2	2		1	1	1						
	1961	38	22	16	2	7	2	3	1	1							
	1962	31	19	14	3	5		3	3								
	1963	49	31	17	3	4	2	5	1	1		1					
	1964	70	32	14	4	5	2	1	2								
	1965	86	29	14	4	6	2	1	1								
	1966	76	32	4	2	2											
Total	372	183	89	21	31	10	13	9	3	1	1	0	0	0	0		
%	100.0	49.2	100.0	48.6	23.6	34.8	11.2	14.6	10.1	3.5	1.1	1.1					

TABLE XLI
(Continued)

School	Year	Total Responding	No. Attempting	No. Passing	Attempt Number												
					1	2	3	4	5	6	7	8	9	10	11		
K S C	1960	10	3	3		1		1	1								
	1961	15	5	2		1						1					
	1962	18	5	1				1									
	1963	14	7	3			1				1	1					
	1964	19	3	1			1										
	1965	13	6	2		1					1						
	1966	21	5	0													
Total	110	34	12		0	3	2	2	1	2	2	0	0	0	0	0	
%	100.0	30.9	100.0			25.0	16.7	16.7	8.2	16.7	16.7						
KSTC	1960	10	7	3					1				1				
	1961	15	5	1								1					
	1962	7	5	2		1	1										
	1963	17	14	9	1	2		1	3	1	1						
	1964	12	8	3	1			1	1								
	1965	13	6	2			1	1									
	1966	24	6	1		1											
Total	98	51	21		3	3	2	3	5	1	1	1	1	0	1		
%	100.0	52.0	100.0		14.3	14.3	9.5	14.3	23.6	4.8	4.8	4.8	4.8		4.8		
FH KSC	1960	5	1	1		1											
	1961	8	1	0													
	1962	11	4	1			1										
	1963	10	5	2	1	1											
	1964	5	4	1					1								
	1965	18	11	1			1										
	1966	18	7	2		2											
Total	75	33	8		1	4	2	0	1	0	0	0	0	0	0		
%	100.0	44.0	100.0		25.0	12.5	50.0	25.0		12.5							
Total College	1960	25	11	7		2		1	2				1				
	1961	38	11	3		1					1	1					
	1962	36	14	4		1	2	1									
	1963	41	26	14	2	3	1	1	3	2	2						
	1964	36	15	5	1	1	1	1	2								
	1965	44	23	5		1	2	1		1							
	1966	63	18	3	1	2											
Total	283	118	41		4	10	6	5	7	3	3	1	1	0	1		
%	100.0	41.7	100.0		9.8	24.5	14.6	12.2	17.1	7.3	7.3	2.4	2.4		2.4		
Total Institutions	1960	47	28	17	3	4	2	1	3	1	1		1				
	1961	76	33	19	2	8	2	3	1	1	1						
	1962	67	33	18	3	6	2	4	3								
	1963	90	56	31	5	7	3	6	4	3	2	1					
	1964	106	47	19	5	5	3	2	4								
	1965	130	52	19	4	7	4	2	1	1							
	1966	139	49	7	3	4											
Total	655	301	130		25	41	16	18	16	6	4	2	1	0	1		
%	100.0	46.0	100.0		19.2	31.6	12.3	13.8	12.3	4.6	3.1	1.5	.8		.8		

14.6 percent passed on the third attempt, 12.2 percent passed on the fourth attempt and 17.1 percent passed on the fifth attempt. The mean number of attempts required for passage by the 89 university graduates who had passed all parts was 2.7. For the 41 successful graduates of the colleges, the mean number of attempts required to pass all parts of the examination was 4.0, 1.3 attempts more than were required by the graduates of the universities.

The most common passage point for both the graduates of the universities and the colleges was the second attempt. For the university graduates the second most common passage point was the first attempt, while for the graduates of the colleges it was the third. For university graduates the third most common passage point was the fourth attempt and for the colleges' graduates it was the fifth attempt.

Of the total successful respondents, 25, or 19.2 percent, passed the examination on their first attempt. Of this number, 21 were graduates of universities and only 4 were graduates of colleges. Stated differently, of the total successful C. P. A. candidates, on the first examination, 23.6 percent of university graduates passed whereas only 9.8 percent of college graduates passed. On the first two sittings, these percentages respectively are 58.4 and 34.3; on the first three attempts they are 69.6 and 48.9; on the first four attempts they are 84.2 and 61.1; and the first five attempts the total who had passed was 94.3 and 78.2 percent of those graduates who ultimately passed all parts of the examination.

Though it may be a determinant of, or a contributing factor to, stated satisfaction with undergraduate training, success on the C. P. A. examination is but one isolated factor. The respondents' success with this examination is not the only measure of the worth or strength of their institutions' accounting programs. Many other factors must be considered in total evaluation of a program, just as many other factors contribute to success with the C. P. A. examination.

A number of studies have been completed recently which examine the success of selected groups with the C. P. A. examination. It is interesting to compare the results which were achieved by the subjects in Kansas with the results reported in these related studies, even though the data are only roughly comparable.

A study of the graduates from the Ohio State University holding only the bachelor's degree and who graduated from 1920 to 1967 was made by Kollaritsch.¹ These graduates were segregated into groupings, and the one most closely approximating the group studied in this research was the 1960-1967 graduates. This group included 312 graduates, or 25.6 percent of the total number included in the Kollaritsch study. Of this number, 78, or 25 percent, were Certified Public Accountants at the time the data were collected in early 1968. This compares with a percentage of 19.8 for the 1960-1966

¹Kollaritsch, Felix P. Opinions, Scholastic Rankings, and Professional Progress of Accounting Graduates. Columbus: Department of Accounting, College of Administrative Science, The Ohio State University, 1968, p. 16.

graduates from Kansas schools whose data were collected in 1967.

With regard to the number of attempts required for passage of the examination, Williams² found, in a study of the candidates writing the five C. P. A. examinations from November 1964 to November 1966, that one in ten wrote the examination seven or more times. The present study of the Kansas graduates indicates, however, that only one in twenty wrote the examination as many as seven times. It is significant, though, that the Williams ratio was developed from national figures including all who sat for the examination, regardless of educational background, whereas the Kansas study included only college graduates, many of whom had advanced degrees before attempting the examination.

In considering the candidates' ages at the time they first wrote the examination, Williams³ found that for those first sitting for the examination in 1966, 53 percent were less than 25 years of age. For those involved in this study of Kansas graduates this percentage was 76. In the age group between 25 and 30, Williams found 28 percent while the study of the Kansans revealed that only 15.9 percent were in this grouping. For those whose ages were over 30 Williams' study

²Williams, Doyle Z. "A Profile of CPA Candidates," unpub. manuscript received by author from Mr. Williams, p. 5.

³Williams, Doyle Z. Uniform Statistical Information Questionnaire Data: A Supplementary Report. New York: American Institute of Certified Public Accountants, 1968, p. 8.

indicated 19 percent, while the Kansas study showed only 8 percent.

In a study at the University of Minnesota involving 779 candidates for the C. P. A. examination between May 1953 and November 1962, Soukup⁴ found for those in the college bachelor's degree grouping, 31 percent passed the examination on the first, 28 percent on the second, 21 percent on the third and 8 percent on the fourth attempt. Comparable percentages for the Kansas graduates on these attempts are 19, 32, 12 and 14. Thus the passing pattern for those involved in the Minnesota study was 1, 2, 3, 4, while in the Kansas study it was 2, 1, 4, 3. In a comprehensive study of the practicing Certified Public Accountant in California, Carson⁵ also found the predominant passing pattern to be the 2, 1, 3, 4 sequence with the corresponding percentages of the passing candidates being 23, 34, 20 and 12. His study, however, included all candidates, both college graduates and nongraduates.

Evaluation of the Profession of Accountancy

The introduction to this thesis established a broad concept of the profession of accountancy.⁶ Section VII: The Profession of Accounting, poses several questions to the

⁴Soukup, Donald H. "A Study of the Relationship of Certified Public Accountant Candidate Characteristics to Uniform Examination Results" (unpub. master of science thesis, The University of Minnesota, 1965), p. 57.

⁵Carson, p. 230.

⁶Supra, pp. 4-6.

respondents to determine their evaluation of the profession and its several segments. The respondents were asked to answer with "yes," "no" or "no opinion" Questions 41 and 42 which asked:

41. Do you believe that accountancy has attained professional status as it is practiced by those engaged in:
- a. Public accounting
 - b. *Private accounting, as to technical skills
 - c. *Private accounting, as controllers or accounting managers

*In this context, private accounting is considered to be employment confined to a single organization, whether for business, industry, or any echelon of government.

42. Do you believe that the general public considers accounting to be a profession?

The results of these questions are presented in Table XLIII.

Concerning the professional status of public accounting, 635 respondents completed this question with 83.3 percent believing that it has attained professional status, 9.4 percent believing that it has not, and 6.8 percent expressing no opinion.

Private accounting, as to technical skills, has not reached professional status in the opinion of 47.1 percent of the 631 who replied to this question. The rest are evenly split with 26.6 percent believing this group has professional status and the remaining 26.3 percent stating no opinion.

Private accounting, as controllers or accounting managers, was rated by 630 respondents. Of these, 52.7 percent believed this group holds professional status while 25.6 percent believed it does not. No opinion was expressed by 21.7 percent.

TABLE XLII
 RESPONDENTS' EVALUATION OF THE PROFESSION
 OF ACCOUNTANCY

	I n s t i t u t i o n						Total	
	U of K	KSU	WSU	KSC	KSTC	FH KSC	No.	%
<u>Question:</u>								
a. Public Accounting.								
Yes	116	84	105	96	79	52	532	83.8
No	16	2	14	7	14	7	60	9.4
No Opinion	<u>13</u>	<u>3</u>	<u>10</u>	<u>4</u>	<u>2</u>	<u>11</u>	<u>43</u>	<u>6.8</u>
Total	145	89	129	107	95	70	635	100.0
<u>Question:</u>								
b. Private Accounting as to Technical Skills.								
Yes	31	21	37	33	26	20	168	26.6
No	81	42	54	52	41	27	297	47.1
No Opinion	<u>33</u>	<u>24</u>	<u>38</u>	<u>22</u>	<u>27</u>	<u>22</u>	<u>166</u>	<u>26.3</u>
Total	145	87	129	107	94	69	631	100.0
<u>Question:</u>								
c. Private Accounting as Controllers or Accounting Managers.								
Yes	73	46	65	62	52	34	332	52.7
No	45	22	34	25	19	16	161	25.6
No Opinion	<u>27</u>	<u>19</u>	<u>29</u>	<u>20</u>	<u>23</u>	<u>19</u>	<u>137</u>	<u>21.7</u>
Total	145	87	128	107	94	69	630	100.0
<u>Question:</u> Do you believe the general public considers accounting to be a profession?								
Yes	98	77	84	76	70	53	458	71.8
No	43	12	35	24	23	14	151	23.7
No Opinion	<u>4</u>	<u>1</u>	<u>12</u>	<u>8</u>	<u>1</u>	<u>3</u>	<u>29</u>	<u>4.5</u>
Total	145	90	131	108	94	70	638	100.0

Six hundred thirty-eight replied to Question 42 with 71.8 percent believing the general public considers accounting to be a profession, 23.7 percent stating they do not think the general public holds this opinion and 21.7 percent expressing no opinion.

Table XLIII presents the data collected as a result of Question 43, which requested an answer of "yes," "no" or "no opinion as I am not engaged in accounting work" to the question:

Do you consider yourself to be a professional accountant?

Of 635 respondents, 148, or 23.3 percent, are not engaged in accounting work and consequently answered in the "no opinion" group. Of the remaining 487, 399 do consider themselves professionals while 88 do not. Thus, of those answering this question, 62.8 percent considered themselves professional accountants while 13.9 percent did not.

TABLE XLIII

RESPONDENTS' OPINIONS AS TO WHETHER THEY THEMSELVES
ARE PROFESSIONAL ACCOUNTANTS

	I n s t i t u t i o n							Total	
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	No.	%
<u>Question:</u>	Do you consider yourself to be a professional accountant?								
Yes	85	57	90	63	66	38	399	62.8	
No	12	9	12	26	14	15	88	13.9	
No Opinion	<u>47</u>	<u>22</u>	<u>30</u>	<u>19</u>	<u>15</u>	<u>15</u>	<u>148</u>	<u>23.3</u>	
Total	144	88	132	108	95	68	635	100.0	

Graduate Study

Though graduate study does not contribute to the undergraduate program, it well may be a factor in stated satisfaction with the work leading to the baccalaureate degree. It does provide the respondents additional criteria for evaluating undergraduate years in terms of their preparation for a graduate program. Therefore, Section VII of the questionnaire, Graduate Study, collected data about graduate work. Question 44 asked:

Have you completed any college course work beyond the bachelor's degree? a. ___ Yes b. ___ No.

Table XLIV presents the results of this question, indicating that of 644 who replied to the question, 208, or 32.2 percent, have completed some college course work beyond their bachelor's degree. By class of institutions, 40.5 percent of the university graduates responding have completed some graduate study compared with 21.2 percent of the graduates of colleges:

TABLE XLIV
COLLEGE COURSE WORK BEYOND THE BACHELOR'S DEGREE

Question: Have you completed any college course work beyond the bachelor's degree?	Response		Total Number
	Yes	No	
U of K	83	63	146
K S U	19	73	92
W S U	48	84	132
K S C	19	90	109
KSTC	19	76	95
FH KSC	20	50	70
Total	208	436	644

Table XLV presents the semester credit hours completed beyond the bachelor's degree and the number of these hours that have been directed toward the completion of an advanced degree. These data were collected by Questions 45 and 46 which asked:

45. How many credit hours have you completed beyond the bachelor's degree?

a. ___ semester hours b. ___ quarter hours.

46. How many of these hours were directed to the completion of an advanced degree? _____ hours.

For purposes of tabulated presentation and statistical analysis the results of these questions have been converted to semester hours on the basis that 1.5 quarter hours equals one semester hour.

Two hundred eight have completed at least some graduate work, averaging 27.2 hours per respondent. One hundred fifty university graduates averaged 30.0 hours while 58 college graduates averaged 19.5 hours. All but six respondents from each of the two institutional groupings indicated their graduate work was programmed toward the completion of advanced degree requirements.

In an effort to determine if any pattern exists in the advanced degrees earned by the respondents, Question 47 requested:

If you have completed all of the requirements for any degree beyond the bachelor's degree, please list the name of the degree earned, the major area of concentration, the school where the work was completed and the date the degree was awarded.

Table XLVI presents the results of this question and indicates the names and numbers of advanced degrees earned and

TABLE XLV
CREDIT HOURS COMPLETED BEYOND
THE BACHELOR'S DEGREE

Credit Hours Completed	I n s t i t u t i o n							Total
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	
0 - 10	11	7	18	9	8	10		63
11 - 20	8	1	11	5	3	2		30
21 - 30	39	6	3	3	2	3		56
31 - 40	6		10		3	3		22
41 - 50	5		1	1	2			9
51 - 60	1						1	2
61 - 70	2	1						3
71 - 80						1		1
81 - 90	7	3	4	1			1	16
91 - 100	<u>4</u>	<u>1</u>	<u>1</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>6</u>
Total	83	19	48	19	19	20		208

Directed to the Completion
of an Advanced Degree:

0 - 10	11	7	18	9	8	10		63
11 - 20	6	1	11	4	2	1		25
21 - 30	39	6	2	3	2	3		55
31 - 40	5		10		3	2		20
41 - 50	4		1		1			6
51 - 60	1						1	2
61 - 70	1	1						2
71 - 80						1		1
81 - 90	7	3	4	1			1	16
91 - 100	<u>4</u>	<u>1</u>	<u>1</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>6</u>
Total	78	19	47	17	17	18		196

TABLE XLVI
ADVANCED DEGREES EARNED

School Year	T o t a l	M. S.			M.A.	MASTER OF BUSINESS ADMINISTRATION								J.D.	L.L.B.	Ph.D.
		A c c t i o n	E c c o n o m i c	E d u c a t i o n	E c c o n	A c c t i o n	B A u d i t i n g	C o m m e r c i a l	G e n e r a l	O r d i n a n c e	F i n a n c e	P u b l i c	N o n p r o f e s s i o n a l	L a w	L a w	E c c l e s i a s t i c
U of K																
1960	3												1	1	1	
1961	7	4											1		2	
1962	4	3									1					
1963	9	6				1										
1964	6	2								2				2		
1965	12	9								2				3		
1966	6	5		1												
Total	47	29	0	1	0	1	0	0	0	0	4	1	2	6	3	0
K S U																
1963	2													1	1	
1964	3													2	1	
Total	5	0	0	0	0	0	0	0	0	0	0	0	0	3	2	0
W S U																
1961	2	1				1										
1962	2													2		
1963	1	1														
1964	8	3				2			1					2		
1965	1	1														
1966	2	1													1	
Total	16	7	0	0	0	3	0	0	1	0	0	0	0	4	1	0
K S C																
1962	2												1		1	
1964	1								1							
Total	3	0	0	0	0	0	0	0	1	0	0	0	1	0	1	0
KSTC																
1961	2						1	1								
1963	1	1														
1964	1										1					
1965	1													1		
1966	1					1										
Total	6	1	0	0	0	1	1	1	0	0	1	0	0	1	0	0
FH KSC																
1960	3		1							1						1
1963	1		1													
1965	2		1		1											
1966	1								1							
Total	7	0	3	0	1	0	0	0	1	1	0	0	0	0	0	1
Grand Total	84	37	3	1	1	5	1	1	3	1	5	1	3	14	7	1

the majors pursued, by the candidates. These data are categorized according to the year the respondents received their baccalaureate degrees and according to the institutions from which the baccalaureate degrees were received. The most popular degrees were the master of science with 41 of these degrees earned, the master of business administration with 20 such degrees earned, the doctor of jurisprudence with 14 degrees earned and the bachelor of law and letters with 7 degrees earned. In addition to these degrees, the respondents reported two other degrees earned: one master of arts and one doctor of philosophy.

In terms of the majors represented by these advanced degrees, accounting was the most popular major with 42 reported; and law was the second most frequently reported with 21 having selected this major.

Table XLVII presents the institutions awarding these advanced degrees; and it is significant that of the 84 degrees that were reported from 24 different institutions, 59 were awarded by Kansas institutions. Other institutions granting more than one degree included four from the University of Missouri, three from the Oklahoma State University and two from the University of Colorado, each a border state to Kansas. Of those awarded in Kansas, 39 were granted by the University of Kansas, two by Kansas State Teachers College, nine by Wichita State University, three by Fort Hays Kansas State College and six by Washburn University, a non-public institution.

TABLE XLVII
 INSTITUTIONS CONFERRING ADVANCED DEGREES EARNED

Institution Degree Major	Total	U. of K.	W. S. U.	Wash- burn U.	FH KSC	KS TC	Ok. S. U.	U. of Mo.	U. of Col.	Misc.
<u>U of K</u>										
M.S. Accounting	29	29								
Secondary Educ.	1					1				
M.B.A. Accounting	1									1
Finance	4									4
Personnel	1								1	
None or Unspec.	2	1								1
J.D. Law	6	4						1		1
L.L.B. Law	3	2								1
Total	47	36	0	0	0	1	0	1	1	8
<u>K S U</u>										
J.D. Law	3	2		1						
L.L.B. Law	2			1						2
Total	5	2	0	1	0	0	0	0	0	2
<u>W S U</u>										
M.S. Accounting	7		7							
M.B.A. Accounting	3		1							2
General Business	1									1
J.D. Law	4			4						
L.L.B. Law	1							1		
Total	16	0	8	4	0	0	0	1	0	3
<u>K S C</u>										
M.B.A. General Business	1									1
No Major	1									1
L.L.B. Law	1							1		
Total	3	0	0	0	0	0	0	1	0	2
<u>KSTC</u>										
M.S. Accounting	1					1				
M.B.A. Accounting	1								1	
Administration	1							1		
Computer Sci.	1									1
Finance	1		1							
J.D. Law	1			1						
Total	6	0	1	1	0	1	0	1	1	1
<u>FH KSC</u>										
M.S. Economics	3				1		2			
M.A. Economics	1				1					
M.B.A. General Business	1				1					
Organ. & Admin.	1	1								
Ph.D. Economics	1						1			
Total	7	1	0	0	3	0	3	0	0	0
Total: All Institutions	84	39	9	6	3	2	3	4	2	16

Employment History

In early correspondence with the heads of the accounting departments in the state-supported institutions of higher education in Kansas, a number of them expressed concern regarding the interview patterns, employment history and the mobility of their graduates. Section IX, Employment History, in the questionnaire was developed out of this concern and the data collected provide the basis of this section of the report.

Interview Patterns

Question 48 of the research instrument asked:

Approximately how many firms did you interview either on campus or at the firms' offices before accepting your first job after graduation?

The data collected by this question are presented in Table XLVIII. Five hundred ninety-seven respondents completed this question. Almost 47 percent of these respondents interviewed between three and six firms in seeking their first job after graduation, and an additional 26.9 percent interviewed between seven and ten firms. It is also noteworthy that 15.7 percent interviewed nine or ten firms, 9.9 percent interviewed 11 to 16 firms and 7.1 percent interviewed 17 or more firms before accepting their first job. Presented in Table XLIX are similar data regarding the number of offices visited before the first job was accepted. These data indicate that 79.7 percent visited four or fewer firms' offices before accepting their first job after graduation and that 92.3

TABLE XLVIII
FIRMS INTERVIEWED FOR FIRST-JOB EMPLOYMENT

Number	I n s t i t u t i o n							Total	
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	No.	%
0 - 2	9	1	22	14	5	4		55	9.2
3 - 4	26	10	27	22	20	17		122	20.4
5 - 6	32	14	35	30	30	17		158	26.5
7 - 8	14	10	14	14	7	8		67	11.2
9 - 10	25	18	14	11	14	12		94	15.7
11 - 12	6	6	6	6	3	2		29	4.9
13 - 14	2					1		3	.5
15 - 16	6	10	3	2	3	3		27	4.5
17 +	<u>12</u>	<u>16</u>	<u>2</u>	<u>4</u>	<u>5</u>	<u>3</u>		<u>42</u>	<u>7.1</u>
Total	132	85	123	103	87	67		597	100.0

TABLE XLIX
FIRMS' OFFICES VISITED FOR INTERVIEW FOR
FIRST-JOB EMPLOYMENT

Number	I n s t i t u t i o n							Total	
	U of K	KSU	WSU	KSC	KSTC	FH	KSC	No.	%
0 - 2	44	26	52	45	52	26		245	44.6
3 - 4	47	30	36	36	26	18		193	35.1
5 - 6	19	14	14	12	3	8		70	12.7
7 - 8	7	3	5	1	3	1		20	3.6
9 - 10	5	2			1	3		11	2.0
11 - 12	2	1						3	.5
13 - 14	1				1			2	.4
15 - 16	2	1				1		4	.7
17 +	<u>2</u>							<u>2</u>	<u>.4</u>
Total	129	77	107	94	96	57		550	100.0

percent accepted their first job after visiting six or fewer offices.

Entry Salary and Salary
Advancement

Another major factor in the employment history of the graduates is information regarding entry salary and salary increases. Six hundred forty-eight completed the questions regarding salary. Responses from graduates who were serving in the military services, graduates who had not yet accepted full-time civilian employment following military service and graduates who were still in educational institutions working on advanced degrees were not included in comparing these data. Thus, the salary data presented pertains only to the graduates who have accepted full-time employment after graduation.

The average beginning salary received by the respondents, by year of their graduation, are presented in Table L. Two hundred fifty-eight of the 648 graduates entered full-time positions in the year in which they graduated, while 390 were otherwise disposed, e.g., in military service, continuing their education, etc., so that salary data for these 390 for the year of their graduation are not available. For the 258 for whom data were collected, the average entry salary was \$501 per month over the seven-year period of time. The mean annual increase in entry salary paid to these respondents is \$22 per year.

TABLE L
 AVERAGE BEGINNING SALARY RECEIVED BY RESPONDENTS
 ACCEPTING FULL-TIME EMPLOYMENT IN YEAR
 OF GRADUATION

Year of Graduation	Number of Graduates Reporting	Average Beginning Salary
1960	37	\$ 441
1961	36	446
1962	26	458
1963	27	506
1964	37	514
1965	47	527
1966	<u>48</u>	<u>572</u>
	258	\$ 501

In considering beginning salary by institution Table LI summarizes these data. It is important to note that the information in this table is based on the entry salary, regardless of the year in which the respondent entered full-time employment, whether in the year he received the baccalaureate degree or later. Of the 648 responding to this section, entry salary data were available from 577. The over-all mean entry salary for this group was \$520 per month, \$19 more than the average for those who began working in the year they received their bachelor's degree. A number of factors might account for this higher salary. Additional formal education, the fulfilling of military requirements, the process of maturation and the higher entry salaries offered by employing firms during the past several years, all would operate to

TABLE LI
 AVERAGE BEGINNING SALARY RECEIVED BY RESPONDENTS
 ACCEPTING FULL-TIME EMPLOYMENT IN ANY
 YEAR AFTER GRADUATION

Institution	Number of Graduates Reporting	Average Beginning Salary
U of K	127	(\$ 556
K S U	82	\$ 543 ((546
W S U	121	(528
K S C	100	(491
KSTC	84	\$ 488 ((478
FH. KSC	<u>63</u>	(<u>496</u>
	577	\$ 520

account for the \$19 per month higher mean entry salary paid to this group.

It should be noted that there is considerable difference between the entry salaries received by the graduates from the state's universities as compared to those received by the graduates of the state colleges. When a weighted mean salary is calculated for the university graduates, it is \$543 per month, while the same calculation for the colleges' graduates yields \$488 per month. Thus, the university graduates have been able to command a mean entry salary \$55 higher than have the college graduates.

Four hundred twenty-nine respondents supplied data regarding the salary increases they have received. The data concerning these salary increases over a seven-year period

of time--from 1961 through 1967--are presented in Table LII. This table indicates that the mean monthly salary increase for all of these 429 respondents over the total seven years involved in this study was \$74 per month; and without exception the mean monthly salary paid each year has steadily risen from an increase of \$23 received by the 1960 graduates in 1961 to \$88 mean monthly increase reported for 1967.

TABLE LII
MONTHLY SALARY INCREASES RECEIVED BY THE
RESPONDENTS, 1961 - 1967

Year of Gradu- ation	Av. No.	Year in Which Increase Was Received							Av. Monthly Incr.
		1961	1962	1963	1964	1965	1966	1967	
1960	34	\$23	\$46	\$41	\$67	\$41	\$77	\$105	\$59
1961	57		39	57	58	53	77	65	59
1962	52			57	60	70	77	113	76
1963	65				47	69	71	103	73
1964	69					76	83	71	76
1965	79						74	84	79
1966	73							85	85
Aver.	429	\$23	\$42	\$53	\$56	\$64	\$76	\$ 88	\$74

Table LIII presents the mean monthly salary that was being received by the respondents at the time of their replies to the questionnaire in 1967. The mean monthly salary for the total respondents was \$747. For the graduates of the universities it was \$768 and for the graduates of the colleges it was \$720. Thus, in comparing the data in Table

LI, where there was a difference of \$55 in salary between the graduates of the universities and the graduates of the colleges upon initial employment, with Table LIII, where 1967 salary is considered for all respondents, the difference between university graduates and college graduates decreased to \$48 per month. It appears, then, that the differences in entry salary between university and college graduates in Kansas are largely maintained, at least over seven years' time.

TABLE LIII

MONTHLY SALARY EARNED IN 1967 BY ALL INSTITUTIONS'
GRADUATES IN FULL-TIME POSITIONS

Institution	Number Responding	Mean Monthly Salary
U of K	109	(\$ 780
K S U	76	\$ 768 ((718
W S U	104	(791
K S C	94	(728
KSTC	77	\$ 720 ((715
FH KSC	<u>58</u>	(<u>715</u>
Total	518	\$ 747

Type of Employment

Question 54 of the questionnaire asked the respondent:

Do you consider accounting to be the basic major skill in your present position?

a. ___ Yes b. ___ No.

Also, the respondent was asked to consider his last full-time position if he was engaged in military service or post-graduate education at the time he answered the question.

Table LIV presents the results of this question, indicating that 77.8 percent do consider accounting as their basic major skill in their present position. This response varied from 72.8 percent for graduates of the University of Kansas to 83.0 percent for graduates of the Kansas State Teachers College.

TABLE LIV
RESPONDENTS WHOSE PRESENT POSITION REQUIRES
ACCOUNTING AS ITS BASIC SKILL

School	Is Accounting Your Basic Skill?				Total	
	Yes	%	No	%	No.	%
U of K	99	72.8	37	27.2	136	100.0
K S U	70	78.7	19	21.3	89	100.0
W S U	103	81.1	24	18.9	127	100.0
K S C	81	75.0	27	25.0	108	100.0
KSTC	73	83.0	15	17.0	88	100.0
FH KSC	<u>54</u>	<u>78.3</u>	<u>15</u>	<u>21.7</u>	<u>69</u>	<u>100.0</u>
Total	480	77.8	137	22.2	617	100.0

Closely related to this question is Question 55 which asked:

If in your present position considered in the preceding question you are not engaged in any phase of accounting work, please briefly state the major factor that caused you to accept employment outside of your undergraduate specialization.

A tabulation of the reasons offered is presented in Table LV. An examination of these data reveals that four major reasons caused Kansas accounting majors to accept other than accounting work. Receiving equal responses were the reasons that the accountant had other more dominant interests than in accounting or he was seeking more challenge when he accepted a nonaccounting position. The third most influential reason for leaving accounting was for better salary, and the fourth factor of importance was that the accountant was seeking a better opportunity.

TABLE LV
MAJOR REASONS OFFERED FOR ACCEPTING EMPLOYMENT
OUTSIDE THE AREA OF UNDERGRADUATE
SPECIALIZATION

Reason	I n s t i t u t i o n							Total
	U. of K	KSU	WSU	KSC	KSTC	FH	KSC	
Lost interest in acctg.	10	7	4	5	5	2	33	
Wanted more challenge	7	8	5	4	1	8	33	
Wanted better salary	4	3	7	3	2	1	20	
Wanted more opportunity	8		6	2			16	
Disliked accounting	3			2	2		7	
Not adaptable to acctg.	1		1	2			4	
Too much travel	1						1	
Accounting was too hard	1						1	
Disliked taxation		1					1	
Could find no acctg. job			1				1	
Physically handicapped					1		1	
Graduate specialization						1	1	
No reason reported	<u>2</u>	<u>—</u>	<u>—</u>	<u>9</u>	<u>4</u>	<u>3</u>	<u>18</u>	
Total	37	19	24	27	15	15	137	

Mobility of the Kansas
Accounting Graduate

An analysis of the data regarding employment history was performed to determine the mobility of the Kansas accounting graduate. This analysis involved 596 replies to this section of the questionnaire. Table LVI presents the graduates of each institution by year of graduation and reflects the mean number of jobs held and the mean number of months for each job. For all institutions the mean number of jobs held was 1.9, with an average of 24 months spent on each job by each individual.

Also, in an effort to gauge the mobility of the graduates, an analysis of the employment history was made to determine the extent to which the Kansas accounting graduates remained in Kansas. Table LVII indicates, by year of graduation, whether the graduate accepted his first job in Kansas, whether he subsequently left Kansas, whether he accepted his first job outside of Kansas and whether or not he returned to the state later. This table also presents the net number of graduates that were employed in Kansas at the time the questionnaires were completed and relates this number as a percentage of the total graduates responding to this section. The 1960 graduates are the only group of which more than 50 percent are employed in Kansas. The other six years' graduates vary from 35 percent to 44 percent employed within the state. When examined by institution, the data indicate that 67 percent of the graduates of Wichita State University remain in Kansas as do 54 percent of the graduates of Kansas

TABLE LVI
 RESPONDENT MOBILITY: POSITIONS HELD

Year	School	Number Responding	Mean No. Jobs Held	Mean Months per Job
1960	U of K	10	3.0	28
	W S U	9	2.0	41
	K S C	10	2.1	41
	KSTC	9	2.8	38
	FH KSC	5	1.6	40
1961	U of K	16	3.4	25
	W S U	15	2.8	29
	K S C	14	2.2	33
	KSTC	14	2.9	27
	FH KSC	6	2.3	35
1962	U of K	12	2.3	27
	W S U	19	1.8	36
	K S C	15	2.2	31
	KSTC	7	3.4	20
	FH KSC	10	2.0	32
1963	U of K	16	1.9	22
	K S U	17	2.1	24
	W S U	15	1.9	30
	K S C	14	2.0	27
	KSTC	17	2.8	19
	FH KSC	10	1.5	36
1964	U of K	24	1.8	19
	K S U	18	1.8	19
	W S U	25	1.6	27
	K S C	17	2.2	18
	KSTC	12	1.8	23
	FH KSC	5	2.4	18
1965	U of K	36	1.5	14
	K S U	28	1.4	21
	W S U	15	1.5	21
	K S C	12	1.5	17
	KSTC	11	1.5	20
	FH KSC	16	1.4	20
1966	U of K	15	1.3	12
	K S U	22	1.2	13
	W S U	23	1.3	16
	K S C	19	1.3	14
	KSTC	21	1.3	14
	FH KSC	17	1.5	13

TABLE LVI
(Continued)

Year	School	Number Responding	Mean No. Jobs Held	Mean Months per Job
1960	All	43	2.4	36
1961	All	65	2.8	28
1962	All	63	2.2	30
1963	All	89	2.1	25
1964	All	101	1.8	21
1965	All	118	1.4	18
1966	All	<u>117</u>	<u>1.3</u>	<u>14</u>
All	All	596	1.9	24

State Teachers College and 51 percent of the graduates of Fort Hays Kansas State College. Only 28 percent of those receiving their baccalaureate degree from Kansas State University stay to work in Kansas, but it should again be noted that data from that institution in the early years of the study--1960-1963--are not available; and therefore the percentage relationship may not be comparable with the data from the other institutions for which data for all seven years were compiled. Only one-fifth of those graduating from the University of Kansas remain in Kansas for employment. For all state-supported colleges and universities in Kansas, based on all years' graduates, only 40 percent remain to work in Kansas.

In examining related literature on the subject of the mobility of accounting graduates only one study touched on this subject. In a study of 312 graduates in the years of 1960-1967, a period overlapping the time span involved in

TABLE LVII
RESPONDENT MOBILITY BETWEEN STATES

Year	School	First Job in Kansas	Later Left Kansas	First Job		Net to Kansas	
				Out of Kansas	Later Ret'd.	No.	%
1960	U of K	3	1	7		2	
	W S U	6		3	2	8	
	K S C	5	3	5		2	
	KSTC	7	1	2	1	7	
	FH KSC	<u>2</u>	<u>—</u>	<u>3</u>	<u>1</u>	<u>3</u>	<u>—</u>
	Total	23	5	20	4	22	51
1961	U of K	4	1	12		3	
	W S U	11	3	4	1	9	
	K S C	3		11	1	4	
	KSTC	7	2	7	1	6	
	FH KSC	<u>3</u>	<u>1</u>	<u>3</u>	<u>1</u>	<u>3</u>	<u>—</u>
	Total	28	7	37	4	25	38
1962	U of K	3		9		3	
	W S U	15	2	4		13	
	K S C	6	1	9	1	6	
	KSTC	2	1	5	1	2	
	FH KSC	<u>6</u>	<u>3</u>	<u>4</u>	<u>1</u>	<u>4</u>	<u>—</u>
	Total	32	7	31	3	28	44
1963	U of K	2	1	14	1	2	
	K S U	5	1	12	1	5	
	W S U	8	3	7	2	7	
	K S C	2		12		2	
	KSTC	11	1	6	1	11	
	FH KSC	<u>4</u>	<u>1</u>	<u>6</u>	<u>1</u>	<u>4</u>	<u>—</u>
	Total	32	7	57	6	31	35

TABLE LVII
(Continued)

Year	School	First Job in Kansas	Later Left Kansas	First Job Out of Kansas	Later Ret'd.	Net to Kansas	
						No.	%
1964	U of K	5	2	19		3	
	K S U	7	1	11	1	7	
	W S U	19	2	6		17	
	K S C	6	1	11	1	6	
	KSTC	10	4	2		6	
	FH KSC	<u>5</u>	<u>1</u>	<u>—</u>	<u>—</u>	<u>4</u>	<u>—</u>
	Total	52	11	49	2	43	43
1965	U of K	9	1	27	2	10	
	K S U	8	2	20		6	
	W S U	11	1	4	2	12	
	K S C	4	2	8		2	
	KSTC	7		4	1	8	
	FH KSC	<u>8</u>	<u>—</u>	<u>8</u>	<u>1</u>	<u>9</u>	<u>—</u>
	Total	47	6	71	6	47	40
1966	U of K	2		13	1	3	
	K S U	6		16		6	
	W S U	15		8		15	
	K S C	3		16		3	
	KSTC	10	1	11		9	
	FH KSC	<u>10</u>	<u>2</u>	<u>7</u>	<u>—</u>	<u>8</u>	<u>—</u>
	Total	46	3	71	1	44	38
All	U of K	28	7	101	4	26	20
	K S U	26	4	59	2	24	28
	W S U	85	11	36	7	81	67
	K S C	29	7	72	3	25	25
	KSTC	54	10	37	5	49	54
	FH KSC	<u>38</u>	<u>8</u>	<u>31</u>	<u>5</u>	<u>35</u>	<u>51</u>
	Total	260	46	336	26	240	40

this study except for one year, Kollaritsch⁷ found the average number of job changes to be .6 per individual with a mean 6.7 years between job changes. The averages for the Kansas graduates was 1.9 jobs held with a mean of two years on each job.

Summary

The post-graduate pursuits of the Kansas graduates of that state's state-supported universities and colleges have been varied and many. Some of these activities of the graduates were included in this study because they may have affected the respondents' stated satisfaction with their undergraduate training.

Of 647 graduates responding, 301 have attempted the C. P. A. examination, and an additional 106 planned to take it. Of those who have taken the examination, 251 wrote the examination in Kansas. Forty-four and one-half percent of these candidates were between the ages of 20 and 22 years and an additional 31.6 percent were in the 23-25 age group. Between zero and six months had elapsed since 63.1 percent of these candidates had received their bachelor's degree and less than a year had elapsed for 84.7 percent of them. Of those attempting the examination, 43.5 percent had passed by the time they responded to this research instrument in 1967. Of those who passed, approximately 19 percent passed on the

⁷Kollaritsch, p. 12.

first attempt, 32 percent on the second attempt, 12 percent on the third attempt and 14 percent on the fourth attempt.

In evaluating the profession of accountancy, 84 percent of those responding believe public accounting has achieved professional status, 53 percent believe that private accounting controllers and accounting managers have achieved such status. Only 27 percent think that private accounting, as to technical skills, has gained professional status while 26 percent express no opinion. Forty-seven percent believe that private accounting involving technical skills has not attained professional status. Nearly 72 percent believe that the general public considers accounting to be a profession. Of the graduates studied, 63 percent believe they themselves are professional accountants, while 23 percent offered no stated opinion in this connection.

Of 644 respondents, 208 have completed some education beyond the bachelor's degree with nearly all of it directed toward the completion of an advanced degree. These respondents have earned a total of 84 advanced degrees with 41 of them being masters of science, 20 masters of business administration, 14 doctors of jurisprudence, seven bachelors of law and letters, one master of arts and one doctor of philosophy. Fifty-nine of these degrees were awarded by Kansas institutions.

The employment history of these graduates reveals that 47 percent of the respondents interviewed between three and six firms before accepting initial employment, and nearly

77 percent interviewed less than ten. Also, nearly 80 percent visited four or fewer offices before making the initial employment decision. The average beginning salary for all respondents over the seven-year time span was \$520, with the university graduates averaging \$55 more per month in beginning salary than did the graduates of the colleges. The average monthly salary increase over the seven years for all respondents was \$74, and the average salary being earned, for all graduates, at the time the questionnaire was completed was \$747 per month. Of 617 respondents, 480 stated that accounting is the basic major skill involved in their present position. The 137 who indicated that this was not the case accepted positions outside of their undergraduate specialization for varied reasons, the most significant being a loss or lack of interest in accounting, wanting more challenge, wanting better salary or wanting more opportunity.

The Kansas accounting graduate is very mobile in that the history of the respondents indicates that the average number of jobs held was 1.9, with 24 months spent in each job. Varying from 20 percent for the University of Kansas to 67 percent for Wichita State University, 40 percent of the Kansas graduates remain to work in Kansas.

The next chapter concludes the interpretation of data by examining the stated satisfactions of the respondents with their undergraduate training as it has prepared them for various aspects of private and professional life.

CHAPTER VII

THE TOTAL UNDERGRADUATE PROGRAM

Introduction

The first three chapters introduced the study, reviewed the related literature and presented the collection and statistical treatment of data. In the next three chapters the data collected were interpreted regarding the accounting major, the accounting internship, part-time work experience and those activities in which the respondents had been engaged after graduation.

It remains, then, to examine the stated satisfaction of the respondents with their undergraduate program and to examine this stated satisfaction in relation to other data collected and discussed above. This chapter's purpose is to present these data. Section I of the questionnaire, Total Undergraduate Program, containing Questions 1 through 5, is the basis for this discussion.

As stated above, this research seeks to determine the respondents' satisfactions with four general areas: preparation for the first job, everyday living in today's society, social mobility and professional advancement. However, as these stated satisfactions are examined, it seems desirable to relate certain other questionnaire data to a given stated

satisfaction to determine if these various other factors are influencing the respondent in his stated satisfaction with a general area of under graduate preparation. This chapter will discuss these four general areas of undergraduate satisfaction as they were stated by the respondent and as they appear to have been influenced by selected related factors.

Preparation for the First Job After Graduation

Question 1 of the research instrument asked the respondent:

Considering your total undergraduate education, including accounting, nonaccounting business, and general education courses as well as non-class activities, do you believe this total program adequately prepared you for your first job after graduation in the field of accounting?

a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):*

- a. ___ accounting courses,
- b. ___ nonaccounting business courses,
- c. ___ general education courses, or
- d. ___ non-class activities?

Six hundred seventeen graduates responded to this question, the results of which are presented in Table LVIII. An examination of these data indicate that 501, or 81.2 percent, believe their undergraduate training adequately prepared them for their first job after graduation in the field of accounting. The highest degree of satisfaction was reported by the graduates of the Kansas State University where 88.9 percent responded "yes" to this question. This was followed closely by the graduates of the Wichita State University and

TABLE LVIII
 RESPONDENTS' EVALUATION OF TOTAL UNDERGRADUATE
 PROGRAM AS PREPARATION FOR FIRST
 JOB AFTER GRADUATION

Question: Was Undergraduate Program Adequate Preparation?		Yes	%	No	%	Total	%
By Institution:							
U of K		104	77.0	31	23.0	135	100.0
K S U	$\chi^2 = 10.46$	80	88.9	10	11.1	90	100.0
W S U	Limit = 11.07	108	84.4	20	15.6	128	100.0
K S C	$\underline{C} = .13$	89	84.8	16	15.2	105	100.0
KSTC	df & Level = 5--95%	68	75.6	22	24.4	90	100.0
FH KSC		<u>52</u>	<u>75.4</u>	<u>17</u>	<u>24.6</u>	<u>69</u>	<u>100.0</u>
Total		501	81.2	116	18.8	617	100.0
By Year of Graduation:							
1960		35	77.8	10	22.2	45	100.0
1961	$\chi^2 = 2.30$	60	83.3	12	16.7	72	100.0
1962	Limit = 12.59	49	77.8	14	22.2	63	100.0
1963	$\underline{C} = .06$	73	83.0	15	17.0	88	100.0
1964	df & Level = 6--95%	83	83.0	17	17.0	100	100.0
1965		99	81.8	22	18.2	121	100.0
1966		<u>102</u>	<u>79.7</u>	<u>26</u>	<u>20.3</u>	<u>128</u>	<u>100.0</u>
Total		501	81.2	116	18.8	617	100.0

Kansas State College where nearly 85 percent were satisfied with their undergraduate preparation for their first job. Dissatisfaction was greatest among the graduates from Fort Hays Kansas State College where 24.6 percent responded "no" to the question, followed by 24.4 percent for the graduates of the Kansas State Teachers College and 23.0 percent for the graduates of the University of Kansas.

When these data are examined by year of graduation, it is evident that all years' graduates except three--1960, 1962 and 1966--expressed satisfaction at a rate higher than the average of 81.2 percent. Also, χ^2 and Coefficient C calculations performed do not indicate significant differences in responses in these evaluations.

Table LIX presents the data collected regarding that area of preparation most lacking in the preparation for the first job after graduation. Of the 116 respondents who felt their undergraduate program was not adequate preparation for the first job, 109 indicated the area they believed to be most lacking. Seventy-one, or 65.7 percent, believed their accounting course work showed the greatest evidence of lack of preparation. Eighteen, or 16.7 percent, indicated that their nonaccounting business course work was at fault; and 11, or 10.2 percent, believed their general education course work was the reason for their lack of preparation for the first job.

An examination of these responses by years of graduation does not indicate a significant pattern.

TABLE LIX

AREAS OF UNDERGRADUATE EDUCATION MOST LACKING IN
PREPARATION FOR FIRST JOB AFTER GRADUATION

	Accounting Course Work		Nonacctg. Business Course Work		General Education Course Work		Non-Class Activities		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
By Institution:										
U of K	22	76.0	1	3.4	3	10.3	3	10.3	29	100.0
K S U	7	70.0	1	10.0	1	10.0	1	10.0	10	100.0
W S U	11	64.7	3	17.6	1	5.9	2	11.8	17	100.0
K S C	9	60.0	3	20.0	2	13.3	1	6.7	15	100.0
KSTC	13	65.0	4	20.0	3	15.5			20	100.0
FH KSC	<u>9</u>	<u>50.0</u>	<u>6</u>	<u>33.3</u>	<u>1</u>	<u>5.6</u>	<u>2</u>	<u>11.1</u>	<u>18</u>	<u>100.0</u>
Total	71	65.7	18	16.7	11	10.2	9	7.4	109	100.0
By Year of Graduation:										
1960	6	60.0	3	30.0	1	10.0			10	100.0
1961	6	50.0	4	33.3	1	8.3	1	8.3	12	100.0
1962	10	71.4	2	14.3	1	7.1	1	7.1	14	100.0
1963	10	66.7	2	13.3	2	13.3	1	6.7	15	100.0
1964	11	78.6	1	7.1	1	7.1	1	7.1	14	100.0
1965	13	61.9	2	9.5	3	14.3	3	14.3	21	100.0
1966	<u>15</u>	<u>65.2</u>	<u>4</u>	<u>17.4</u>	<u>2</u>	<u>8.7</u>	<u>2</u>	<u>8.7</u>	<u>23</u>	<u>100.0</u>
Total	71	65.1	18	16.5	11	10.1	9	8.3	109	100.0

The Ford and Carnegie reports were published in 1959 so the possibility exists that any resultant curriculum revision had been accomplished before 1960 when this study first is active. Even so, the 1960, 1961 and 1962 graduates had been exposed to curricula prior to any possible change resulting from these reports; and when one considers the minimum time required for a faculty to study and implement curriculum changes, it does not seem probable that any such impact of these reports could have affected graduate response earlier than 1960. Therefore, it would not seem that the Kansas schools have made any significant revision to their curricula for accounting majors as an outgrowth of the Ford or Carnegie reports which has influenced the stated satisfaction of their graduates, at least insofar as their opinion of their undergraduate program as preparation for the first accounting job is concerned.

Table LX presents χ^2 and Coefficient C^1 calculations between the responses to Question 1 and five other factors: the credit hours of accounting earned in the undergraduate program, over-all accounting grade average during undergraduate work, rating of nonaccounting business courses, the desire for more emphasis on nonbusiness courses and part-time work while in college. There seems to be considerable relationship between stated satisfaction with the undergraduate program in preparation for the first job and in the

¹For a discussion of these procedures refer to pp. 70-77 above.

TABLE LX

RELATIONSHIP BETWEEN OTHER FACTORS AND RESPONDENTS' EVALUATION OF
UNDERGRADUATE PROGRAM AS PREPARATION FOR
FIRST JOB AFTER GRADUATION

Evaluation of Program's Preparation for First Job After Graduation	Undergraduate Semester Credit Hours of Accounting Earned					Total
	18-21	22-25	26-29	30-33	34+	
Yes	37	115	120	123	102	497
No	<u>11</u>	<u>28</u>	<u>27</u>	<u>28</u>	<u>20</u>	<u>114</u>
Total	48	143	147	151	122	611
Observed χ^2				1.08		
Chi-square Limit				9.49		
Coefficient C				.04		
df and Level				4--95%		

	Undergraduate Over-All Accounting Grade Average				Total	Rating of Nonaccounting Business Courses			
	A	B	C	D		Sup.	Sat.	Inf.	Total
Yes	127	283	75	2	487	65	409	24	498
No	<u>23</u>	<u>68</u>	<u>22</u>		<u>113</u>	<u>8</u>	<u>90</u>	<u>17</u>	<u>115</u>
Total	150	351	97	2	600	73	499	41	613
Observed χ^2			4.06				20.62		
Chi-square Limit			7.82				5.99		
Coefficient C			.08				.18		
df and Level			3--95%				2--95%		

	More Emphasis on Non- Business Courses			Worked Part Time While in College		
	Yes	No	Total	Yes	No	Total
Yes	150	341	491	195	302	497
No	<u>48</u>	<u>67</u>	<u>115</u>	<u>38</u>	<u>75</u>	<u>113</u>
Total	198	408	606	233	377	610
Observed χ^2			4.86			1.15
Chi-square Limit			3.84			3.84
Coefficient C			.09			.04
df and Level			1--95%			1--95%

respondents' rating of nonaccounting business courses, for the observed χ^2 is significant far beyond the 99.99 percent level of acceptability, and a Coefficient C of .18 also is significant. Also, there is a distinct relationship between their stated satisfaction and their opinion regarding the desirability of more emphasis on nonbusiness courses. Here, the observed χ^2 is significant beyond the 95 percent level of significance, and a Coefficient C of .09 also is significant.

In the other three tests performed, the observed χ^2 was not significant nor were the correlations.

Preparation for Everyday Living

In an effort to determine the respondents' evaluation of their undergraduate program as it prepared them for everyday living, Question 2 of the questionnaire asked the respondent:

Considering your total undergraduate experience, do you believe it has adequately prepared you for everyday living in today's society?

a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):

- a. ___ accounting courses,
- b. ___ nonaccounting business courses,
- c. ___ general education courses, or
- d. ___ non-class activities?

Table LXI presents the results of this question received from 646 respondents and indicates that nearly 90 percent of them believe their undergraduate preparation for everyday living was adequate. The highest degree of satisfaction was stated by those graduates of Fort Hays Kansas State College where 95.7 percent believed their preparation was adequate. The

TABLE LXI
 RESPONDENTS' EVALUATION OF TOTAL UNDERGRADUATE
 PROGRAM AS PREPARATION FOR
 EVERYDAY LIVING

Question: Was Undergraduate Program Adequate Preparation?		Yes	%	No	%	Total	%
By Institution:							
U of K		134	91.8	12	8.2	146	100.0
K S U	$\chi^2 = .09$	81	87.1	12	12.9	93	100.0
W S U	Limit = 11.07	116	87.9	16	12.1	132	100.0
K S C	$\underline{C} = .09$	99	90.8	10	9.2	109	100.0
KSTC	df & Level = 5--95%	81	83.5	16	16.5	97	100.0
FH KSC		<u>66</u>	<u>95.7</u>	<u>3</u>	<u>4.3</u>	<u>69</u>	<u>100.0</u>
Total		577	89.3	69	10.7	646	100.0
By Year of Graduation:							
1960		43	91.5	4	8.5	47	100.0
1961	$\chi^2 = 3.72$	65	89.0	8	11.0	73	100.0
1962	Limit = 12.59	55	85.9	9	14.1	64	100.0
1963	$\underline{C} = .08$	77	85.5	13	14.5	90	100.0
1964	df & Level = 6--95%	92	87.6	13	12.4	105	100.0
1965		118	91.5	11	8.5	129	100.0
1966		<u>127</u>	<u>92.0</u>	<u>11</u>	<u>8.0</u>	<u>138</u>	<u>100.0</u>
Total		577	89.3	69	10.7	646	100.0

lowest rating was by the graduates of the Kansas State Teachers College where only 83.5 percent were satisfied with their preparation in this area.

When these responses are examined by year of graduation, it is apparent that the group expressing greatest satisfaction was the group graduated in 1966. However, the observed χ^2 indicates that there is no significant difference between the various years' graduates in their response in this area. Neither was there a significant difference when the responses were considered by institution.

Again, it does not appear that the Kansas universities and colleges have made significant changes in their curricula to affect the stated satisfaction of their graduates during the years 1960-1966.

Of the 69 individuals who believed their undergraduate preparation was not satisfactory for everyday living, 54 indicated the area of the undergraduate program they felt was most responsible for the lack of preparation. Table LXII presents the results of this part of Question 2, indicating that two-thirds of these individuals believed their general education course work was at fault. Nonaccounting business course work accounts for the second highest factor, followed by non-class activities. Only 5.6 percent believed their accounting course work was lacking in preparation for everyday living.

When these responses regarding the area of undergraduate training most lacking in preparation are examined by the

TABLE LXII

AREAS OF UNDERGRADUATE EDUCATION MOST LACKING IN
PREPARATION FOR EVERYDAY LIVING

	Account- ing Course Work		Nonacctg. Business Course Work		General Education Course Work		Non-Class Activities		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
By Institution:										
U of K					9	100.0			9	100.0
K S U	1	9.1	1	9.1	7	63.6	2	18.2	11	100.0
W S U	2	16.7	2	16.7	7	58.3	1	8.3	12	100.0
K S C			1	11.1	7	77.8	1	11.1	9	100.0
KSTC			3	30.0	6	60.0	1	10.0	10	100.0
FH KSC			<u>2</u>	<u>66.7</u>			<u>1</u>	<u>33.3</u>	<u>3</u>	<u>100.0</u>
Total	3	5.6	9	16.7	36	66.7	6	11.1	54	100.0
By Year of Graduation:										
1960					1	50.0	1	50.0	2	100.0
1961			1	25.0	3	75.0			4	100.0
1962	1	12.5	3	37.5	4	50.0			8	100.0
1963	1	9.1	1	9.1	7	63.6	2	18.2	11	100.0
1964					11	100.0			11	100.0
1965			4	44.4	4	44.4	1	11.2	9	100.0
1966	<u>1</u>	<u>11.1</u>			<u>6</u>	<u>66.7</u>	<u>2</u>	<u>22.2</u>	<u>9</u>	<u>100.0</u>
Total	3	5.6	9	16.7	36	66.7	6	11.1	54	100.0

years in which the respondents graduated, no observable pattern of responses is evident.

χ^2 and Coefficient C calculations were performed on the data to determine significant relationships between the respondents' stated satisfaction in Question 2 and the five other factors as described above. These factors considered were semester credit hours of accounting earned in the undergraduate program, over-all accounting grade average during the undergraduate work, rating of nonaccounting business courses, the desirability of more emphasis on nonbusiness courses and whether the respondent worked part time while in college. The results of these calculations are presented in Table LXIII. Assuming a 95 percent level of significance, the desirability of more emphasis on nonbusiness courses proved significant. The observed χ^2 of 27.70 is significant far beyond the 99.99 percent level of significance. The Coefficient C of .20 was also significant for these data. Also significant was the test of nonaccounting business courses where the observed χ^2 of 20.91 and Coefficient C of .18 are indicative of significance and correlation. The other three tests proved to be insignificant.

Preparation for Social Strata Mobility

Today's accountant must be able to function in various social surroundings. The societal setting in which he and his family live may be at decided variance with the many social strata in which he must function as an accountant.

TABLE LXIII

RELATIONSHIP BETWEEN OTHER FACTORS AND RESPONDENTS' EVALUATION OF
UNDERGRADUATE PROGRAM AS PREPARATION FOR
EVERYDAY LIVING

Evaluation of Program's Preparation for First Job After Graduation	Undergraduate Semester Credit Hours of Accounting Earned					Total
	18-21	22-25	26-29	30-33	34+	
Yes	45	139	140	141	107	572
No	<u>6</u>	<u>15</u>	<u>12</u>	<u>15</u>	<u>20</u>	<u>68</u>
Total	51	154	152	156	127	640

Observed χ^2	4.56
Chi-square Limit	9.49
Coefficient C	.08
df and Level	4--95%

	Undergraduate Over-All Accounting Grade Average					Rating of Nonaccounting Business Courses			
	A	B	C	D	Total	Sup.	Sat.	Inf.	Total
Yes	140	323	96	2	561	75	467	32	574
No	<u>15</u>	<u>43</u>	<u>10</u>		<u>68</u>	<u>4</u>	<u>50</u>	<u>14</u>	<u>68</u>
Total	155	366	106	2	629	79	517	46	642

Observed χ^2	.62	20.91
Chi-square Limit	7.82	5.99
Coefficient C	.03	.18
df and Level	3--95%	2--95%

	More Emphasis on Non- Business Courses			Worked Part Time While in College		
	Yes	No	Total	Yes	No	Total
Yes	168	398	566	216	353	569
No	<u>43</u>	<u>25</u>	<u>68</u>	<u>25</u>	<u>44</u>	<u>69</u>
Total	211	423	634	241	397	638

Observed χ^2	27.70	.07
Chi-square Limit	3.84	3.84
Coefficient C	.20	.01
df and Level	1--95%	1--95%

Thus, to determine the respondent's satisfaction with his undergraduate program in preparation for this social strata mobility, Question 3 of the research instrument asked:

Considering your total undergraduate experience, do you believe it has adequately prepared you for moving with confidence within and among the various social strata with which you are involved?

a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):

- a. ___ accounting courses,
- b. ___ nonaccounting business courses,
- c. ___ general education courses, or
- d. ___ non-class activities?

The data collected as a result of this question are presented in Table LXIV.

Six hundred forty-three respondents answered this question, with 83 percent believing they were adequately prepared for social mobility. The highest degree of satisfaction was among the graduates from the Wichita State University of 86.3 percent and the lowest of 79.6 percent was indicated by both Kansas State University and Kansas State College graduates. An observed χ^2 of 3.21 indicates, however, that there is no significant difference between the institutions in their replies to this question. Examination of these data by year of graduation also indicates no significant difference between the years' respondents.

One hundred nine respondents indicated they were not adequately prepared for social strata mobility; however, only 90 of these individuals responded to the second part of the question indicating the area of their undergraduate program

TABLE LXIV
 RESPONDENTS' EVALUATION OF TOTAL UNDERGRADUATE
 PROGRAM AS PREPARATION FOR
 SOCIAL STRATA MOBILITY

Question: Was Undergraduate Program Adequate Preparation?		Yes	%	No	%	Total	%
By Institution:							
U of K		122	84.1	23	15.9	145	100.0
K S U	$\chi^2 = 3.21$	74	79.6	19	20.4	93	100.0
W S U	Limit = 11.07	113	86.3	18	13.7	131	100.0
K S C	$\underline{C} = .07$	86	79.6	22	20.4	108	100.0
KSTC	df & Level = 5--95%	82	85.4	14	14.6	96	100.0
FH KSC		<u>57</u>	<u>81.4</u>	<u>13</u>	<u>18.6</u>	<u>70</u>	<u>100.0</u>
Total		534	83.0	109	17.0	643	100.0
By Year of Graduation:							
1960		36	76.6	11	23.4	47	100.0
1961	$\chi^2 = 6.14$	64	87.7	9	12.3	73	100.0
1962	Limit = 12.59	54	85.7	9	14.3	63	100.0
1963	$\underline{C} = .10$	79	87.8	11	12.2	90	100.0
1964	df & Level = 6--95%	82	78.8	22	21.2	104	100.0
1965		102	79.7	26	20.3	128	100.0
1966		<u>117</u>	<u>84.8</u>	<u>21</u>	<u>15.2</u>	<u>138</u>	<u>100.0</u>
Total		534	83.0	109	17.0	643	100.0

most responsible for that lack of preparation. Forty-two, or 46.7 percent, of these felt the greatest lack was in non-class activities; and an additional 36, or 40.0 percent, were of the opinion that the greatest weakness in this area was in general education course work.

No pattern of increasing or decreasing satisfaction or reason for dissatisfaction is evident when these data are examined by year of graduation. This would seem to indicate, again, that these Kansas schools have effected little change in undergraduate programs to affect graduates' stated satisfaction with their undergraduate program as it has prepared for social strata mobility. The data received from this question are presented in Table LXV.

In calculating χ^2 and Coefficient C indexes to significance and correlation on the same five areas tested before, again, only the relationship between the respondents' stated satisfaction with preparation for social mobility and their desire for additional emphasis on nonbusiness courses has significance and correlation. The other four areas, when measured by χ^2 and Coefficient C failed to yield significance or correlation with respondent stated satisfaction. This is substantiated by the data presented in Table LXVI.

Preparation for Professional Advancement

To determine the respondent's satisfaction with his preparation for professional advancement, Question 4 of the questionnaire asked:

TABLE LXV

AREAS OF UNDERGRADUATE EDUCATION MOST LACKING IN
PREPARATION FOR SOCIAL STRATA MOBILITY

	Accounting Course Work		Nonacctg. Business Course Work		General Education Course Work		Non-Class Activities		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
By Institution:										
U of K	2	10.5	2	10.5	10	52.6	5	26.4	19	100.0
K S U			1	6.3	8	50.0	7	43.7	16	100.0
W S U			1	8.4	7	58.3	4	33.3	12	100.0
K S C	1	5.0			5	25.0	14	70.0	20	100.0
KSTC					3	30.0	7	70.0	10	100.0
FH KSC	<u>2</u>	<u>15.4</u>	<u>3</u>	<u>23.1</u>	<u>3</u>	<u>23.1</u>	<u>5</u>	<u>38.4</u>	<u>13</u>	<u>100.0</u>
Total	5	5.5	7	7.8	36	40.0	42	46.7	90	100.0
By Year of Graduation:										
1960					6	54.5	5	45.5	11	100.0
1961	1	14.3			2	28.6	4	57.1	7	100.0
1962	1	12.5	1	12.5	3	37.5	3	37.5	8	100.0
1963	1	12.5			3	37.5	4	50.0	8	100.0
1964	1	6.3			6	37.5	9	56.3	16	100.0
1965	1	4.3	4	17.4	9	39.1	9	39.1	23	100.0
1966	<u>—</u>	<u>—</u>	<u>2</u>	<u>11.8</u>	<u>7</u>	<u>41.2</u>	<u>8</u>	<u>47.1</u>	<u>17</u>	<u>100.0</u>
Total	5	5.6	7	7.8	36	40.0	42	46.7	90	100.0

TABLE LXVI

RELATIONSHIP BETWEEN OTHER FACTORS AND RESPONDENTS' EVALUATION OF
UNDERGRADUATE PROGRAM AS PREPARATION FOR
SOCIAL STRATA MOBILITY

Evaluation of Program's Preparation for First Job After Graduation	Undergraduate Semester Credit Hours of Accounting Earned					Total
	18-21	22-25	26-29	30-33	34+	
Yes	43	131	126	131	98	529
No	<u>7</u>	<u>24</u>	<u>26</u>	<u>23</u>	<u>28</u>	<u>108</u>
Total	50	155	152	154	126	637

Observed χ^2	2.73
Chi-square Limit	9.49
Coefficient C	.07
df and Level	4--95%

	Undergraduate Over-All Accounting Grade Average					Rating of Nonaccounting Business Courses			
	A	B	C	D	Total	Sup.	Sat.	Inf.	Total
Yes	126	297	94	2	519	68	431	33	532
No	<u>29</u>	<u>66</u>	<u>12</u>	<u>—</u>	<u>107</u>	<u>11</u>	<u>85</u>	<u>11</u>	<u>107</u>
Total	155	363	106	2	626	79	516	44	639

Observed χ^2	5.14	1.76
Chi-square Limit	7.82	5.99
Coefficient C	.09	.05
df and Level	3--95%	2--95%

	More Emphasis on Non- Business Courses			Worked Part Time While in College		
	Yes	No	Total	Yes	No	Total
Yes	155	369	524	203	324	527
No	<u>54</u>	<u>53</u>	<u>107</u>	<u>37</u>	<u>71</u>	<u>108</u>
Total	209	422	631	240	395	635

Observed χ^2	18.43	.76
Chi-square Limit	3.84	3.84
Coefficient C	.17	.03
df and Level	1--95%	1--95%

Considering your total undergraduate experience, do you believe it has adequately prepared you for professional advancement?

a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):

- a. ___ accounting courses,
- b. ___ nonaccounting business courses,
- c. ___ general education courses, or
- d. ___ non-class activities?

Six hundred thirty nine graduates replied to this question. Of that number, 499, or 78.1 percent, believe their undergraduate program adequately prepared them for professional advancement. Considerable fluctuation in these responses is evident when they are considered by institution. Highest degree of satisfaction was evident in the responses from graduates of the Wichita State University, with 85.6 percent of those respondents indicating they received adequate preparation for advancement. The lowest rating was 69.6 percent of the graduates from Fort Hays Kansas State College. Statistically, however, this variation is not significant as is indicated by the observed χ^2 of 10.05 as compared to a table value of chi-square of 11.07, indicating that the observed differences could simply be the result of chance in the data studied. Similarly, no significant difference was found when the data were considered by year of graduation. These data are presented in Table LXVII.

One hundred forty respondents indicated that they were not adequately prepared for professional advancement; and of these, 107 indicated the undergraduate area they believed to be most lacking in this preparation. Forty-three percent of

TABLE LXVII
 RESPONDENTS' EVALUATION OF TOTAL UNDERGRADUATE
 PROGRAM AS PREPARATION FOR
 PROFESSIONAL ADVANCEMENT

Question: Was Undergraduate Program Adequate Preparation?		Yes	%	No	%	Total	%
By Institution:							
U of K		108	76.1	34	23.9	142	100.0
K S U	$\chi^2 = 10.05$	77	83.7	15	16.3	92	100.0
W S U	Limit = 11.07	113	85.6	19	14.4	132	100.0
K S C	$\underline{C} = .12$	79	73.8	28	26.2	107	100.0
KSTC	df & Level = 5--95%	74	76.3	23	23.7	97	100.0
FH KSC		<u>48</u>	<u>69.6</u>	<u>21</u>	<u>30.4</u>	<u>69</u>	<u>100.0</u>
Total		499	78.1	140	21.9	639	100.0
By Year of Graduation:							
1960		39	83.0	8	17.0	47	100.0
1961	$\chi^2 = 9.28$	58	79.5	15	20.5	73	100.0
1962	Limit = 12.59	44	67.7	21	32.3	65	100.0
1963	$\underline{C} = .12$	75	83.3	15	16.7	90	100.0
1964	df & Level = 6--95%	81	77.9	23	22.1	104	100.0
1965		100	82.0	22	18.0	122	100.0
1966		<u>102</u>	<u>73.9</u>	<u>36</u>	<u>26.1</u>	<u>138</u>	<u>100.0</u>
Total		499	78.1	140	21.9	639	100.0

them believed the lack of preparation was most evident in their accounting course work, while 30.8 percent considered nonaccounting business course work to be most at fault. As is indicated by Table LXVIII, 17.8 percent felt their general education course work was the major reason for the lack of preparation; and 8.4 percent ranked non-class activities as the reason for their lack of preparation for professional advancement.

In examining these data by institution, it seems noteworthy that the graduates of the University of Kansas felt more strongly than did other institutions' graduates that their accounting course work was at fault in the preparation for professional advancement. Of 27 respondents from the University of Kansas who indicated the area they thought was most lacking in preparation for professional advancement, 19, or 70.4 percent, indicated accounting course work as being the major area responsible for their lack of advancement preparation. When these data are examined by year of graduation, no significant detail is evident and no pattern of increasing or decreasing emphasis can be determined.

In measuring the relationship of the responses to this question and the five other factors mentioned above, it was found that two areas--rating of nonaccounting business courses and the desirability of more emphasis on nonbusiness courses--were significantly related to the respondents' stated satisfaction with their undergraduate preparation for professional advancement. In considering the relationship

TABLE LXVIII

AREAS OF UNDERGRADUATE EDUCATION MOST LACKING IN
PREPARATION FOR PROFESSIONAL ADVANCEMENT

	Account- ing Course Work		Nonacctg. Business Course Work		General Education Course Work		Non-Class Activities		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
By Institution:										
U of K	19	70.4	4	14.8	4	14.8			27	100.0
K S U	2	16.7	4	33.3	3	25.0	3	25.0	12	100.0
W S U	5	31.3	6	37.5	3	18.8	2	12.5	16	100.0
K S C	7	36.8	8	42.1	3	15.8	1	5.3	19	100.0
KSTC	4	25.0	6	37.5	4	25.0	2	12.5	16	100.0
FH KSC	<u>9</u>	<u>52.9</u>	<u>5</u>	<u>29.4</u>	<u>2</u>	<u>11.8</u>	<u>1</u>	<u>5.9</u>	<u>17</u>	<u>100.0</u>
Total	46	43.0	33	30.8	19	17.8	9	8.4	107	100.0
By Year of Graduation:										
1960	3	50.0	1	16.7	2	33.3			6	100.0
1961	4	30.8	7	53.8	2	15.4			13	100.0
1962	8	42.1	4	21.1	7	36.8			19	100.0
1963	2	33.3			2	33.3	2	33.3	6	100.0
1964	8	47.1	6	35.3	1	5.9	2	11.8	17	100.0
1965	7	41.2	7	41.2	1	5.9	2	11.8	17	100.0
1966	<u>14</u>	<u>48.3</u>	<u>8</u>	<u>27.6</u>	<u>4</u>	<u>13.8</u>	<u>3</u>	<u>10.3</u>	<u>29</u>	<u>100.0</u>
Total	46	43.0	33	30.8	19	17.8	9	8.4	107	100.0

of their replies to this question and their rating of non-accounting business courses, an observed χ^2 of 9.5 is significant even beyond the 99 percent level of significance as is the Coefficient C indicator of correlation of .12. There is an observed χ^2 of 4.1 in the relationship of the respondents' desire for more emphasis on nonbusiness courses and their stated satisfaction with their preparation for professional advancement. Such an index is significant beyond the 95 percent level of significance, as is the Coefficient C of .08. For the other three factors tested, no significance or correlation was noted. The details of these data are presented in Table LXIX.

Primary Responsibility of Undergraduate Education

To gain additional insight into the stated satisfaction with the four general areas of undergraduate education as discussed above, Question 5 of the research questionnaire asked:

Do you consider the primary responsibility of undergraduate education to be

- a. ___ preparation for the accountant for entry into the profession, or
- b. ___ a general liberal education to provide a basis for technical and professional competencies to be acquired on the job or in postgraduate training?

The results of this question are presented in Table LXX which indicates the responses by institution, by total for university graduates and by total for college graduates. It is encouraging, when one considers that this question was

TABLE LXIX

RELATIONSHIP BETWEEN OTHER FACTORS AND RESPONDENTS' EVALUATION OF
UNDERGRADUATE PROGRAM AS PREPARATION FOR
PROFESSIONAL ADVANCEMENT

Evaluation of Program's Preparation for First Job After Graduation	Undergraduate Semester Credit Hours of Accounting Earned					Total
	18-21	22-25	26-29	30-33	34+	
Yes	35	118	112	125	105	495
No	<u>15</u>	<u>34</u>	<u>39</u>	<u>29</u>	<u>22</u>	<u>139</u>
Total	50	152	151	154	127	634

Observed χ^2 5.89
 Chi-square Limit 9.49
 Coefficient C .10
 df and Level 4--95%

	Undergraduate Over-All Accounting Grade Average					Rating of Nonaccounting Business Courses			
	A	B	C	D	Total	Sup.	Sat.	Inf.	Total
Yes	127	276	81	2	486	68	400	29	497
No	<u>27</u>	<u>85</u>	<u>24</u>	<u>—</u>	<u>136</u>	<u>9</u>	<u>113</u>	<u>16</u>	<u>138</u>
Total	154	361	105	2	622	77	513	45	635

Observed χ^2 2.49
 Chi-square Limit 7.82
 Coefficient C .06
 df and Level 3--95%

	More Emphasis on Non- Business Courses			Worked Part Time While in College		
	Yes	No	Total	Yes	No	Total
Yes	153	334	487	193	301	494
No	<u>57</u>	<u>83</u>	<u>140</u>	<u>45</u>	<u>92</u>	<u>137</u>
Total	210	417	627	238	393	631

Observed χ^2 4.13
 Chi-square Limit 3.84
 Coefficient C .08
 df and Level 1--95%

TABLE LXX
 RESPONDENTS' OPINION REGARDING THE PRIMARY
 RESPONSIBILITY OF UNDERGRADUATE
 EDUCATION

Institution	Preparation for Entry into a Profession		General Liberal Education		Total	
	No.	%	No.	%	No.	%
U of K	37	27.0	100	73.0	137	100.0
K S U	43	46.7	49	53.3	92	100.0
W S U	<u>44</u>	<u>36.7</u>	<u>76</u>	<u>63.3</u>	<u>120</u>	<u>100.0</u>
Universities	124	35.5	225	64.5	349	100.0
K S C	34	32.4	71	67.6	105	100.0
KSTC	46	49.5	47	50.5	93	100.0
FH KSC	<u>21</u>	<u>33.3</u>	<u>42</u>	<u>66.7</u>	<u>63</u>	<u>100.0</u>
Colleges	101	38.7	160	61.3	261	100.0
Total of All Institutions	225	36.9	385	63.1	610	100.0

directed to individuals in a highly technical employment field, that the graduates of all institutions, at least by a plurality, believe the primary purpose of undergraduate education is to provide a general liberal education. The responses varied by institution from 73.0 percent of the graduates of the University of Kansas favoring general liberal education to 50.5 percent of the graduates of the Kansas State Teachers College.

A correlation study was made of the responses to this question and to the stated satisfactions of the graduates in the four general areas discussed above. The results of this study are presented in Table LXXI which indicates that a significant relationship existed between the respondents' stated satisfaction with their preparation for everyday living and their opinion of the primary responsibility of an undergraduate education. The observed χ^2 for this calculation was 5.94 and the Coefficient C of .10 are significant beyond the 99 percent level of significance. For the other three areas of expressed satisfaction, no significance was found in their relationships to the respondents' opinion of the primary purpose of an undergraduate education, nor was the relationship significant when all areas of stated satisfaction were considered in total.

Summary

A further examination of these data reveals that in all responses to this section of stated satisfactions, the

TABLE LXXI

RELATIONSHIP BETWEEN STATED SATISFACTIONS AND PRIMARY
RESPONSIBILITY OF UNDERGRADUATE EDUCATION

Stated Satisfaction as to Adequacy of Preparation for:	Primary Responsibility of Undergraduate Education		
	Entry Into Prof.	General Liberal Educ.	Total
Entry Into the Profession:			
Yes	176	299	475
No	42	65	107
Total	<u>218</u>	<u>364</u>	<u>582</u>
$\chi^2 = .20$	Limit = 3.84	$C = .02$	df & Level = 1--95%
Everyday Living:			
Yes	210	333	543
No	15	51	66
Total	<u>225</u>	<u>384</u>	<u>609</u>
$\chi^2 = 5.94$	Limit = 3.84	$C = .10$	df & Level = 1--95%
Social Strata Mobility:			
Yes	191	314	505
No	32	69	101
Total	<u>223</u>	<u>383</u>	<u>606</u>
$\chi^2 = 1.20$	Limit = 3.84	$C = .04$	df & Level = 1--95%
Professional Advancement:			
Yes	175	299	474
No	48	80	128
Total	<u>223</u>	<u>379</u>	<u>602</u>
$\chi^2 = .04$	Limit = 3.84	$C = .00$	df & Level = 1--95%
Total Stated Satisfactions:			
Yes	752	1,245	1,997
No	137	265	402
Total	<u>889</u>	<u>1,510</u>	<u>2,399</u>
$\chi^2 = 1.85$	Limit = 3.84	$C = .03$	df & Level = 1--95%

graduates responded with 2,545 ratings. Of these, 2111, or 82.9 percent, believed they were adequately prepared and 17.1 percent believed they were not adequately prepared. In his study of 312 1960-1967 graduates, Kollaritsch² asked them to respond with "outstanding," "excellent," "good," "poor" or "no opinion" regarding their preparation for the accounting profession. One-tenth of one percent did not reply to his question. Responding with "good" through "outstanding" were 90.9 percent of his sample. Thus, if one considers that the four stated satisfactions examined in the current study are equivalent to Kollaritsch's question, the Kansas graduates are not as satisfied with their undergraduate training as were the subjects Kollaritsch sampled.

In examining all stated satisfactions, 81.2 percent were satisfied with their preparation for the first job after graduation, 89.3 percent felt they were adequately prepared for everyday living, 83.0 percent were adequately prepared for social strata mobility in their opinion as were 78.1 percent for professional advancement. An examination of the data by institutions and by years of graduation failed to yield any significant pattern of response to indicate an improvement pattern in stated satisfaction over the years, either by institutions individually or in total.

Chapter VIII which follows presents a summary of the findings of this research and resulting conclusions.

²Kollaritsch, p. 25.

CHAPTER VIII

SUMMARY OF FINDINGS AND RECOMMENDATIONS

This chapter summarizes the major findings of the study and makes recommendations for further research.

Summary of Findings

The study was concerned with determining the effectiveness of the accounting education which a selected population of college graduates had experienced, with effectiveness being stated by the individual graduate in terms of his satisfaction with various phases of his undergraduate accounting, nonaccounting business and nonbusiness training. Also, the study was concerned with the development of profile data for this population during the seven years involved.

This research sought to ascertain the graduates' satisfactions with their undergraduate programs as they prepared them for four general areas: the first job, everyday living in today's society, social strata mobility and professional advancement.

To accomplish these purposes a research instrument was developed in the form of a questionnaire. This questionnaire contained a total of 56 items divided into nine sections: the total undergraduate program, the accounting major,

college advisement, part-time work experience, internship, the C. P. A. examination, the profession of accounting, graduate study and employment history.

The questionnaire was submitted to all accounting graduates who received the baccalaureate degree during the calendar years 1960-1966 from the state-supported universities and colleges in Kansas. The total number of graduates involved was 1,250, and questionnaires were presumed to have been delivered to 1,100 of these individuals. Six hundred fifty-five questionnaires, or 59.5 percent of those presumed to have been delivered, were returned and form the basis for this study.

The Accounting Major and College Advisement

Counseling received by the student from either high school or college counselors was the major determinant in the selection of accounting as a college major. This decision was made by a third of the respondents before they entered college and by another third during the college sophomore year.

A fifth of the respondents pursued a major consisting of 34 or more semester credit hours of accounting. A fourth of them pursued majors consisting of from 22 to 25 semester credit hours, and a fourth pursued majors of from 30 to 33 semester credit hours.

Examination of the grade averages of the respondents in their undergraduate accounting courses revealed that nearly

25 percent of them earned a grade average of A, 58 percent of B and 17 percent an average of C.

Nearly a third of the respondents indicated that Intermediate Accounting I was the course of greatest value to them, and this course was selected as one of the three most beneficial courses by 60 percent of the respondents. More than 41 percent designated Municipal and Governmental Accounting as the course of least benefit. This course also was listed most often as the course the respondents wished had been omitted from their accounting program. The course most often listed as the course they wished had been included in their program but was not was C. P. A. Review. In evaluation of their accounting instruction, the university graduates believed their instruction was superior to a greater degree than did the colleges' graduates. Nearly 93 percent believed their experience with nonaccounting business courses was satisfactory. Approximately one-third of the respondents believed the nonbusiness courses should receive more emphasis; and of these, 73 percent would prefer the added emphasis in the area of communications.

Approximately 85 percent of the respondents who had an advisor while in college were advised by faculty who were members of the accounting department staff, while the other 15 percent were advised by faculty not members of the accounting department staff. Advisors were rated highest in their knowledge of major and degree requirements and received

their poorest ratings in the area of vocational information imparted.

The Accounting Internship and Part-Time Work Experience

An accounting internship program was available to nearly one-half of the respondents, but only slightly more than a third of these individuals interned in accounting. Nearly 90 percent of these who interned were involved with an internship of between five and nine weeks' duration. Nearly 40 percent of those who had interned believed that the optimum length of such a program should be between nine and twelve weeks in length. Ninety-eight percent interned in public accounting offices while none of the respondents interned in governmental offices. The firms with which the respondents interned interviewed 78 percent of the interns for full-time employment after graduation; and of these, 81 percent were offered full-time employment. Of those to whom full-time jobs were offered by the firms with which they interned, 43 percent accepted. Over 80 percent of the interneers received four semester hours of credit for the internship. Fifty-two percent of the interns considered an internship essential, and 45 percent believed that it is desirable but not essential, to the undergraduate preparation of an accountant. In evaluating the activities of the internship, 67 percent believed them to have been varied and interesting while 15 percent rated their activities as repetitive and unstimulating. Of the respondents who rated their activities as repetitive

and unstimulating, over three-fourths believed, however, that an equal amount of course work in lieu of the internship would have been of less value in their professional preparation.

Nearly 37 percent of the respondents worked part time in accounting work during their undergraduate years. Fifty-one percent of these graduates were offered full-time employment by the firm for which they worked part time, and nearly a third of those who received these offers of full-time employment accepted. Forty-five percent believed their work was varied and interesting while 20 percent believed their part-time work was repetitive and unstimulating.

Post-Graduate Pursuits

Fifty percent of the respondents had attempted the C. P. A. examination, and over 83 percent of these wrote the examination in Kansas. Seventy-six percent of these candidates were less than 25 years of age when they first wrote the examination, and 63 percent had been out of college less than six months at the time of their first attempt. Of those attempting the examination, 43.5 percent had passed all four parts by the time they responded to this research instrument. Of those who passed, 19 percent passed on the first attempt, 32 percent on the second, 12 percent on the third and 14 percent on the fourth.

Nearly a third of the respondents have completed some educational work beyond the baccalaureate degree. Of 84

advanced degrees earned by the respondents, 59 were earned at a Kansas institution.

In studying the employment pattern of the respondents it is apparent that the predominant interview pattern for the Kansas accounting graduate is to interview between three and six firms and to visit four or fewer offices for interview before accepting the first job after graduation.

Over the seven-year time span involved in this study, the graduates of the universities received an average starting salary per month of \$55 more than did the graduates of the colleges. Seventy-eight percent of those responding indicated that their basic major skill in their present position is accounting. The respondents held an average of 1.9 positions over the seven years studied, with an average of 24 months in each position held.

The Total Undergraduate Program

With regard to stated satisfactions with the four general areas involved, the graduates responded with 2,545 ratings. Nearly 83 percent of these ratings indicated adequate preparation in the area rated. Eighty-one percent were adequately prepared for their first job, 89 percent for everyday living, 83 percent for social strata mobility and 78 percent for professional advancement. Five related factors were tested against stated satisfactions for significance and correlation. These factors were undergraduate semester credit hours of accounting earned, undergraduate over-all accounting grade average, rating of nonaccounting business courses, the

desire for more emphasis on nonbusiness courses and whether the respondent worked part time while in college. Two of these factors--rating of nonaccounting business courses and the desire for more emphasis on nonbusiness courses--proved to be significant factors in stated satisfactions. The rating of nonaccounting business courses was significant for all areas of stated satisfaction except social mobility, and the desire for more emphasis on nonbusiness courses was significant in all four areas of stated satisfaction.

The data examined indicate that the Ford and Carnegie reports' recommendations did not result in undergraduate curricula changes at the institutions involved in this study, at least to an extent that any such changes significantly affected stated satisfaction of the graduates as they rated their preparation in the four undergraduate areas.

Recommendations

The data reported in this study seem to justify the following recommendations:

- (1) Institutions should evaluate their curricula in the light of expressed graduate dissatisfaction with specific course offerings.
- (2) Because of their indicated significance in this study by their relationship to stated satisfaction, nonaccounting business courses and nonbusiness courses should be carefully examined as to their content and ratio to the total undergraduate program.

In terms of the stated satisfactions and dissatisfactions of the graduates, it would seem that an undergraduate curriculum of 130 hours for the baccalaureate degree is not unrealistic. As expressed by the respondents to this study, these hours should be distributed with 36 in accounting, 30 in nonaccounting business courses and 64 in liberal arts. This distribution closely resembles the American Accounting Association's recommendation of 25 percent, 25 percent and 50 percent respectively.

Again in terms of graduate satisfaction, the 36 hours of accounting course work should be composed of six hours in principles, six hours in intermediate, six hours in cost, and three hours in each of the areas of auditing, tax, systems and C. P. A. Review. It must be noted, however, that such an accounting major omits courses in the areas of municipal and governmental accounting and in consolidations and mergers. Each of these two courses was rated extremely low in terms of graduate satisfaction. Even so, much of the content of these two courses, representing the "advanced" accounting area, is essential to the training of accounting majors. Thus, to propose an accounting major that optimizes both accounting education and the satisfaction levels of graduates, yet remain within a realistic 36 hour maximum, would require a deviation from the course content of the major described above from graduate satisfaction ratings. One possible solution would be to combine into one course the major elements of accounting systems and C. P. A. Review for

three credit hours and combine into one course the most essential elements of municipal and governmental accounting and consolidations and mergers, thus remaining within the 36 credit hour limit.

This research indicates that the thirty hours of non-accounting business courses should include business law, business correspondence and report writing, business finance, management principles, economics principles, data processing, computer programming and business organization.

Within the liberal arts area, the 64 hours, in addition to providing general liberalizing education and dispelling provincialism, should provide the student with the option of electing additional work in the areas of English, composition, speech, communications and languages, and in the personal relations areas including such courses as human behavior, psychology and personal and public relations.

(3) Institutional advisement practices should be studied, particularly in the colleges involved in this study.

Such a study should proceed from the realization that not all faculty are equipped to be counselors of students and that basic to the counseling situation there must be a desire on the part of the counselor to perform this service to his counselees. A number of recent research studies have found that more satisfactory counseling is accomplished when only those faculty who wish such an assignment are named to be academic counselors.

A second factor that should be involved in such a study of counseling practices is the professional service to academic counselors from the institution's professional services staff. Examples of such services include assistance from the counseling bureau in the areas of student adjustment to environmental conditions and helping students to cope with their emotional problems.

Beyond these basic considerations, the study should consider the general practice of providing counseling within the academic area. If counselors are to provide vocational counseling, the institution should ensure that once a student has declared a major, he is assigned an advisor from the faculty in that professional or vocational area. Exception to this might be permitted if the institution requires all students of freshman or freshman-sophomore standing to enroll in a "general college," but only then if advisement to a declared major is available from competent, interested counselors who are cognizant of that major's specific and individual characteristics.

In the context of the present research findings, some accounting majors were required to seek counseling from a faculty member whose teaching specialization and primary orientation was in another area, such as management. Some of these students believed that such an advisor was unknowledgeable of accounting major and degree requirements. Respondents in this research believed that a fifth of the advisors rated were not interested in the students' programs, and a

third of the respondents were dissatisfied with the vocational information they received through counseling with their advisors. Nearly a fifth of the respondents rated their total undergraduate advisement inferior.

Faculty who serve as academic counselors must be willing to assume certain obligations to their counselees, and a primary obligation is that of being available for counsel. Over a tenth of the respondents rated their advisor inferior in this factor. Such a counselor must have a real interest in his counselees' programs, their nonmajor problems and their general physical and mental health.

After such problems as these have been studied, together with their relationship to the counseling program, it would seem that institutions should be able to more adequately safeguard against possible breaches of basic obligations to their students in the area of academic counseling.

- (4) Further research in the area of student satisfaction should be conducted by the institutions involved in this research, studying the graduates included in this study as well as succeeding years' graduates, to provide each school with valid communication with its graduates and to gain insight into its graduates' opinions and reactions regarding their undergraduate program.

The present research instrument was designed to gather specific data, not only desirable for follow-up purposes but

also to facilitate a study in depth of certain characteristics. A questionnaire designed by an institution for its internal use could profitably be much more simple than the one used in the present research. Simplification could be accomplished in many of the sections. Employment history, C. P. A. attempts and graduate study would require only updating each year after initial follow-up practices were initiated. Satisfaction ratings on all factors need not be obtained every year. Part-time employment, internship and advisement ratings need only be obtained in the first follow-up.

If an institution undertakes a follow-up program, its research instrument should be designed to be adaptable to a punched card or computerized system so that the data may be easily handled and converted into reports of the study's results.

Follow-up research coordination should be the responsibility of one designated individual or of a faculty committee. If graduate opinion, satisfaction, dissatisfaction and suggestion is desirable for an institution, the collection of such data warrants a planned, rational approach as a faculty responsibility and should not be left to haphazard, uncoordinated approaches by individual members of the faculty or staff.

- (5) Additional studies should be made of Kansas graduates to investigate the progress of these accounting graduates in their post-graduate

activities as compared to the progress of accounting graduates across the nation.

Such studies should include a comparison of curricula in Kansas with curricula in comparable schools across the nation, a comparison of Kansas graduates' success with the professional examination with the success of candidates from other states, curriculum studies comparing the courses and course content of the schools in Kansas with the courses and course content of comparable schools in other states, and evaluations of the post-graduate experiences of Kansas graduates as compared to the experiences of graduates of comparable schools in other states in such areas as salary advancement, professional participation in professional organizations, institutional loyalty and mobility.

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A P P E N D I X A

THE QUESTIONNAIRE

QUESTIONNAIRE FOR ACCOUNTING MAJORS
GRADUATING FROM KANSAS UNIVERSITIES & COLLEGES
DURING THE YEARS 1960 - 1966

Sex: M F
(Please circle)

College or University from which the
bachelor's degree was received

Section I. Total Undergraduate Program

1. Considering your total undergraduate education, including accounting, nonaccounting business, and general education courses as well as non-class activities, do you believe this total program adequately prepared you for your first job after graduation in the field of accounting? a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):

Please make any comment you wish regarding this lack of preparation for your first job in accounting:

- a. ___ accounting courses,
b. ___ nonaccounting business courses,
c. ___ general education courses, or
d. ___ non-class activities?

2. Considering your total undergraduate experience, do you believe it has adequately prepared you for everyday living in today's society? a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):

Please make any comment you wish regarding this lack of preparation for everyday relationships and pursuits:

- a. ___ accounting courses,
b. ___ nonaccounting business courses,
c. ___ general education courses, or
d. ___ non-class activities?

3. Considering your total undergraduate experience, do you believe it has adequately prepared you for moving with confidence within and among the various social strata with which you are involved? a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):

Please make any comment you wish regarding this lack of preparation for adjustment to varying social strata:

- a. ___ accounting courses,
b. ___ nonaccounting business courses,
c. ___ general education courses, or
d. ___ non-class activities?

4. Considering your total undergraduate experience, do you believe it has adequately prepared you for professional advancement? a. ___ Yes b. ___ No.

If you believe that it has not, do you feel that the lack of preparation is most evident in (check only one item):

Please make any comment you wish regarding this lack of preparation for advancement within the profession:

- a. ___ accounting courses,
b. ___ nonaccounting business courses,
c. ___ general education courses, or
d. ___ non-class activities?

5. Do you consider the primary responsibility of undergraduate education to be
a. ___ preparation for the accountant for entry into the profession, or
b. ___ a general liberal education to provide a basis for technical and professional competencies to be acquired on the job or in postgraduate training?

Please make any comment you wish regarding the major purpose of the educational program leading to the bachelor's degree:

Section II. The Accounting Major

6. Please rank in 1-2-3 order, with 1 representing the primary reason, the three major factors influencing your selection of accounting as a major field of study:

- a. ___ Counseling by high school teachers or counselors.
b. ___ Counseling by college teachers or counselors.
c. ___ Friends or relatives working in the field.
d. ___ Association with other students majoring in the field.
e. ___ Career literature.
f. ___ Tests indicated a special aptitude for the field.
g. ___ The completion of one or both elementary principles courses in college.
h. ___ Other (please list) _____
i. ___ Other (please list) _____
j. ___ Other (please list) _____
k. ___ No second factor influenced my selection.
l. ___ No third factor influenced my selection.

7. When did you decide to major in accounting? a. Before enrolling in college. d. During the junior year.
 b. During the freshman year. e. During the senior year.
 c. During the sophomore year.
8. How many semester credit hours of accounting did you earn in your undergraduate program? a. 18-21. c. 26-29. e. 34 or more.
 b. 22-25. d. 30-33.
9. During your undergraduate work in accounting, would you estimate your over-all accounting grade average as a. A. d. B. g. C. j. D.
 b. A-. e. B-. h. C-. k. D-.
 c. B+. f. C+. i. D+.
10. Please rank in 1-2-3 order, with 1 representing most beneficial, the three areas of accounting instruction that have been of greatest benefit to you; and rank in 8-9-10 order, with 10 representing least beneficial, the three areas of accounting instruction that have been of least benefit to you:
 a. Elementary Cost f. C P A Review Other: (please list but do not include elementary accounting principles courses)
 b. Advanced Cost g. Consolidations & Mergers
 c. Auditing h. Municipal & Governmental k. _____
 d. Intermediate I i. Income Tax l. _____
 e. Intermediate II j. Systems
11. Please indicate any area of accounting instruction in which you would evaluate the instruction you received as being definitely either superior or inferior, as compared with what you consider average or satisfactory instruction:
- | | <u>Superior</u> | <u>Inferior</u> | | <u>Superior</u> | <u>Inferior</u> |
|-----------------------------|-----------------|-----------------|-----------------------------|-----------------|-----------------|
| a. Elementary Principles I | _____ | _____ | h. C P A Review | _____ | _____ |
| b. Elementary Principles II | _____ | _____ | i. Consolidations & Mergers | _____ | _____ |
| c. Elementary Cost | _____ | _____ | j. Municipal & Governmental | _____ | _____ |
| d. Advanced Cost | _____ | _____ | k. Income Tax | _____ | _____ |
| e. Auditing | _____ | _____ | l. Systems | _____ | _____ |
| f. Intermediate I | _____ | _____ | Other: (please list) | _____ | _____ |
| g. Intermediate II | _____ | _____ | m. _____ | _____ | _____ |
| | | | n. _____ | _____ | _____ |
12. What accounting course or courses do you wish you had taken that you did not include in your undergraduate program?

13. What accounting course or courses would you prefer to have omitted that you included in your undergraduate program?

14. What is your opinion of the group of nonaccounting business courses included in your program? a. Definitely superior. c. Definitely inferior.
 b. Satisfactory.
15. Do you feel that more emphasis should have been placed on courses outside of business? a. Yes b. No.
 If you answered "yes", what courses should have been given more emphasis?

16. With regard to the following nonaccounting business courses (a) check in Column 1 those which were a part of your program, (b) indicate your opinion of their value to you thus far in your professional or personal development, and (c) then check in Column 6 those which you feel should have been included in your program.

	I Included Your Program	II Essential	III Desirable but not Essential	IV Undesirable	V No Opinion	VI Should Have Taken
a. Economics Principles	_____	_____	_____	_____	_____	_____
b. Typewriting	_____	_____	_____	_____	_____	_____
c. Business Organization	_____	_____	_____	_____	_____	_____
d. Business Correspondence & Report Writing	_____	_____	_____	_____	_____	_____
e. Business Law	_____	_____	_____	_____	_____	_____
f. Management Principles	_____	_____	_____	_____	_____	_____
g. Marketing Principles	_____	_____	_____	_____	_____	_____
h. Business Statistics	_____	_____	_____	_____	_____	_____
i. Insurance	_____	_____	_____	_____	_____	_____
j. Business Machines	_____	_____	_____	_____	_____	_____
k. Data Processing	_____	_____	_____	_____	_____	_____
l. Computer Programming	_____	_____	_____	_____	_____	_____
m. Business Finance	_____	_____	_____	_____	_____	_____
n. Intermediate Economic Theory (Macro / Micro)	_____	_____	_____	_____	_____	_____
Other: (Please list)	_____	_____	_____	_____	_____	_____
o. _____	_____	_____	_____	_____	_____	_____
p. _____	_____	_____	_____	_____	_____	_____

Section III. College Advisement

17. a. Did you have an advisor while in college? a. Yes b. No.
 b. If you did not have, would you have preferred to have had an advisor? a. Yes b. No.
 c. If you did have an advisor, was that advisor a member of the accounting department staff? a. Yes b. No.

18. If you had an advisor, please rate the advisement factors below by placing an X in the column most descriptive of your advisement:

	I Definitely Superior	II Satisfactory	III Definitely Inferior
a. Availability of advisor for counsel	_____	_____	_____
b. Advisor's knowledge of major and degree requirements	_____	_____	_____
c. Advisor's interest in your program	_____	_____	_____
d. Advisor's interest and understanding of your non-major problems	_____	_____	_____
e. Vocational information received	_____	_____	_____
f. Your over-all rating of your advisement	_____	_____	_____

Section IV. Part-time Work Experience

19. During your years in college, did you have any part-time accounting work experience? a. Yes b. No.
(If your answer to question 19 is "no" please proceed to the next section of the questionnaire beginning with question 24.)
20. During the time you were in college, approximately how many months were you employed in part-time accounting work? _____ months. Please indicate the college years during which this part-time accounting work was experienced. a. Freshman. b. Sophomore. c. Junior. d. Senior.
21. Were you offered full-time employment by the firm for which you worked part time whether or not you interviewed them? a. Yes b. No.
22. If such an offer was received, did you accept the offer? a. Yes b. No.
23. In total, how would you describe your part-time work experience? a. Varied and interesting. b. Repetitive and unstimulating. c. Fairly evenly distributed between a and b.

Section V. Internship

24. In connection with your major in accounting, was an internship program available to you? a. Yes b. No.
25. Did you intern in accounting? a. Yes b. No.
(If your answer to either question 24 or 25 is "no" please proceed to the next section of the questionnaire beginning with question 37.)
26. What was the length of the internship in terms of weeks? _____ weeks.
27. Was this period a. too long? b. too short? What do you consider to be the best length of time for the internship? c. _____ weeks.
28. Was the internship provided by a. public accounting? b. private business or industry? c. governmental or municipal office?
29. In the process of selecting your first job did you interview the firm with which you had interned? a. Yes b. No.
30. Were you offered full-time employment by the firm with which you interned whether or not you interviewed them? a. Yes b. No.
31. If such an offer was received, did you accept this offer? a. Yes b. No.
32. How many semester hours credit did you receive for the internship? _____ hours.
33. How would you rate an internship program as a part of undergraduate preparation in accounting?
a. Essential. c. Undesirable.
b. Desirable but not essential. d. No opinion.
34. In total, how would you describe your work experiences of the internship? a. Varied and interesting. b. Repetitive and unstimulating. c. Evenly distributed between a and b.
35. In comparing your internship with an equal amount of course work, do you believe that in terms of total occupational preparation, the equal amount of course work would be:
a. more valuable. c. less valuable.
b. of equal value. d. no opinion.
36. If you believe that an equal amount of course work would be of greater or equal value, should this course work be:
a. accounting courses? e. a combination of a and b?
b. nonaccounting courses? f. a combination of a and c?
c. general education courses? g. a combination of b and c?
d. a combination of a, b, and c?

Section VI. The C. P. A. Examination

37. Have you attempted the C.P.A. examination? a. Yes b. No.
 If you have not, do you plan to attempt it? a. Yes c. No.
 (If you have not attempted the examination, please proceed to the next section of the questionnaire beginning with question 41.)
38. In what state did you take the examination? _____ . What are that state's requirements for admission to the examination in terms of:
 a. Education _____
 b. Experience _____
 c. Age _____
 d. Other (please list) _____
39. What was your age at the time you first attempted the examination? a. _____ years. At the time of your first attempt, how many months had elapsed since you had received your bachelor's degree? b. _____ months.
40. Please indicate your experience with each subject of the C. P. A. examination by marking in the attempt number column "A" if you attempted the subject but did not pass it, or "P" if you attempted the subject and did pass:
- | | 1st | 2nd | 3rd | A | T | T | E | M | P | T | N | U | M | B | E | R | 10th | 11th | 12th | |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| a. Auditing | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| b. Law | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| c. Practice | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| d. Theory | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |

Section VII. The Profession of Accounting

41. Do you believe that accountancy has attained professional status as it is practiced by those engaged in:
- | | I
Yes | II
No | III
No Opinion |
|---|----------|----------|-------------------|
| a. Public accounting | _____ | _____ | _____ |
| b. *Private accounting, as to technical skills | _____ | _____ | _____ |
| c. *Private accounting, as controllers or accounting managers | _____ | _____ | _____ |
- *In this context, private accounting is considered to be employment confined to a single organization, whether for business, industry, or any echelon of government.
42. Do you believe that the general public considers accounting to be a profession? _____
43. Do you consider yourself to be a professional accountant?
 a. Yes b. No c. No opinion as I am not engaged in accounting work.

Section VIII. Graduate Study

44. Have you completed any college course work beyond the bachelor's degree? a. Yes b. No.
 (If your answer to question 44 is "no" please proceed to the last section of the questionnaire beginning with question 48.)
45. How many credit hours have you completed beyond the bachelor's degree? a. _____ semester hours. b. _____ quarter hours.
46. How many of these hours were directed to the completion of an advanced degree? _____ hours.
47. If you have completed all of the requirements for any degree beyond the bachelor's degree, please list the name of the degree earned, the major area of concentration, the school where the work was completed, and the date the degree was awarded:
- | Degree | Major | School | Date |
|--------|-------|--------|-------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

Section IX. Employment History

48. Approximately how many firms did you interview either on campus or at the firms' offices before accepting your first job after graduation? _____ firms.
49. How many firms' offices did you visit for interview? _____ firms.
50. What month and year did you accept your first job after graduation? _____ 19____.
51. In what city and state was this first job located? _____, _____.
52. What was your entry salary? \$ _____ per month.

53. What has been your approximate salary on the employment anniversary (of the date given in question 50) each year through 1967?

1961	1962	1963	1964	1965	1966	1967
------	------	------	------	------	------	------

54. Do you consider accounting to be the basic major skill in your present position?
 (If you are presently engaged in non-career military service or postgraduate education, consider the last civilian employment occupation in which you were engaged.) a. Yes b. No.

55. If in your present position considered in the preceding question you are not engaged in any phase of accounting work, please briefly state the major factor that caused you to accept employment outside the area of your undergraduate specialization:

56. Please complete the form below to indicate your employment history with regard to dates of employment, employing individual or firm, and the position you held. (Please include all elapsed time since the date of your bachelor's degree to reflect not only civilian employment but military service and any period spent in postgraduate education.)

Inclusive Dates (Month & Year)	Employer	City & State	Position
to			
to			
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Please make any comment you wish regarding your undergraduate training which you think will be of assistance in its fair evaluation:

None of the above information will be made available to your college nor will it be identified with you in any way. However, to allow your college to update its record of its graduates you may complete the following section if you wish.

Name _____
 Address _____

A P P E N D I X B

THE TRANSMITTAL LETTER

**OKLAHOMA STATE UNIVERSITY • STILLWATER**301 Whitehurst
FRontier 2-6211, Ext. 6251

74075

October 24, 1967

The Accounting Departments of the state-supported universities and colleges of Kansas are cooperating in a research project designed to evaluate accounting instruction.

Dr. Ralf J. Thomas, Chairman of the Department of Business Administration at Kansas State College of Pittsburg, endorses this research and has encouraged me to contact you. We are asking you to assist us in this project from which we hope to become more familiar with the professional development and advancement of our graduates and to learn more about the strengths and weaknesses of our accounting instruction in Kansas. Because we are very much interested in the opinions of our graduates regarding their undergraduate training, we would like for you to fill out the questionnaire on the following pages and return it to us.

Your reply will be held in strict confidence; it will not be presented individually or identified with you in any way. We trust this approach will allow you to be perfectly frank in completing the questionnaire as it is only through honest and unbiased replies that valid judgments of accounting instruction can be made.

Use of these data as the basis for a doctoral dissertation, which it is hoped can be completed by July of next year, will assure prompt, careful use of the information you provide. A copy of the thesis will be provided to the Department of Business Administration at Kansas State College for their information.

Most responses can be made by use of a check mark, thus holding to a minimum the time needed to complete the questionnaire. Since the completion of all questionnaires is important to the success of this research we shall appreciate your cooperation in taking the few minutes necessary to complete the questionnaire and return it in the enclosed stamped envelope.

Your early return of the questionnaire will be appreciated.

Sincerely yours,

Robert B. Clark

Enclosure

A P P E N D I X C

THE FOLLOW-UP TRANSMITTAL LETTER

**OKLAHOMA STATE UNIVERSITY • STILLWATER**

301 Whitehurst
FRontier 2-6211, Ext. 6251

74075

November 27, 1967

We realize that there is a natural reluctance to take the time from your busy day to fill out a questionnaire, but this one has a purpose that cannot be accomplished completely without your assistance. It is a study to obtain your opinion of your undergraduate training in accounting. Your alma mater believes it can benefit from your frank evaluation of your undergraduate years.

Tests of the questionnaire indicate that it can easily be completed in from fifteen to twenty minutes, and we urge you to take this time to complete the questionnaire on the following pages. A stamped envelope is enclosed for your use in its return.

We shall appreciate your cooperation and the prompt return of the questionnaire.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Robert B. Clark".

Robert B. Clark

Enclosure

A P P E N D I X D

DETAIL TABLES

APPENDIX D TABLE I

EVALUATION OF NONACCOUNTING BUSINESS COURSES BY THOSE WHO MAJORED IN ACCOUNTING
AND STUDIED THESE COURSES AT THE UNIVERSITY OF KANSAS

Course	Respondents' Evaluations of Course								Total Ratings Percent of Total Rating Factor	
	Essential		Desirable but not Essential		Un- desirable		No Opinion			
	No.	Percent of Total Rating Factor	No.	Percent of Total Rating Factor	No.	Percent of Total Rating Factor	No.	Percent of Total Rating Factor		
a-Economics Principles	96	67.6	39	27.5			7	4.9	142	100.0
b-Typewriting	5	26.2	12	63.2	1	5.3	1	5.3	19	100.0
c-Business Organization	39	53.4	26	35.6	1	1.4	7	9.6	73	100.0
d-Bus. Corres. & Rprt. Writ.	94	69.1	28	20.6	6	4.4	8	5.9	136	100.0
e-Business Law	103	71.5	35	24.3			6	4.2	144	100.0
f-Management Principles	76	62.8	32	26.4	2	1.7	11	9.1	121	100.0
g-Marketing Principles	63	43.7	69	47.9	5	3.5	7	4.9	144	100.0
h-Business Statistics	85	59.4	46	32.2	3	2.1	9	6.3	143	100.0
i-Insurance	11	27.5	24	60.0	4	10.0	1	2.5	40	100.0
j-Business Machines	8	33.3	13	54.2	2	8.3	1	4.2	24	100.0
k-Data Processing	35	70.0	9	18.0	4	8.0	2	4.0	50	100.0
l-Computer Programming	14	58.3	6	25.0	1	4.2	3	12.5	24	100.0
m-Business Finance	110	80.3	19	13.9			8	5.8	137	100.0
n-Inter. Economic Theory	26	41.3	29	46.0	7	11.1	1	1.6	63	100.0

APPENDIX D TABLE II

EVALUATION OF NONACCOUNTING BUSINESS COURSES BY THOSE WHO MAJORED IN ACCOUNTING
AND STUDIED THESE COURSES AT THE KANSAS STATE UNIVERSITY

Course	Respondents' Evaluations of Course								Total Ratings Percent of Total Rating Factor	
	Essential		Desirable but not Essential		Un- desirable		No Opinion			
	No.	Percent of Total Rating Factor	No.	Percent of Total Rating Factor	No.	Percent of Total Rating Factor	No.	Percent of Total Rating Factor		
a-Economics Principles	46	50.0	38	41.3	2	2.2	6	6.5	92	100.0
b-Typewriting	4	40.0	6	60.0					10	100.0
c-Business Organization	31	62.0	18	36.0			1	2.0	50	100.0
d-Bus. Corres. & Rprt. Writ.	25	83.4	3	10.0	1	3.3	1	3.3	30	100.0
e-Business Law	65	69.9	23	24.7			5	5.4	93	100.0
f-Management Principles	47	66.2	18	25.4	4	5.6	2	2.8	71	100.0
g-Marketing Principles	33	37.0	43	48.3	7	7.9	6	6.7	89	100.0
h-Business Statistics	39	49.4	32	40.5	5	6.3	3	3.8	79	100.0
i-Insurance	2	28.6	4	57.1			1	14.3	7	100.0
j-Business Machines	26	55.3	19	40.4			2	4.3	47	100.0
k-Data Processing	16	61.6	9	34.6			1	3.8	26	100.0
l-Computer Programming	1	14.3	4	57.1	1	14.3	1	14.3	7	100.0
m-Business Finance	64	68.7	21	22.6	2	2.2	6	6.5	93	100.0
n-Inter. Economic Theory	7	24.2	17	58.6	3	10.3	2	6.9	29	100.0

APPENDIX D TABLE III

EVALUATION OF NONACCOUNTING BUSINESS COURSES BY THOSE WHO MAJORED IN ACCOUNTING
AND STUDIED THESE COURSES AT THE WICHITA STATE UNIVERSITY

Course	Respondents' Evaluations of Course								Total Ratings Percent of Total Rating Factor	
	Essential		Desirable but not Essential		Un- desirable		No Opinion			
	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total		
a-Economic Principles	94	72.9	28	21.7	1	.8	6	4.6	129	100.0
b-Typewriting	10	30.3	19	57.5	2	6.1	2	6.1	33	100.0
c-Business Organization	39	68.4	15	26.3			3	5.3	57	100.0
d-Bus. Corres. & Rprt. Writ.	70	76.9	12	13.2	3	3.3	6	6.6	91	100.0
e-Business Law	107	84.2	16	12.6	1	.8	3	2.4	127	100.0
f-Management Principles	77	67.5	27	23.7	4	3.5	6	5.3	114	100.0
g-Marketing Principles	53	42.4	56	44.8	5	4.0	11	8.8	125	100.0
h-Business Statistics	67	53.2	44	34.9	9	7.1	6	4.8	126	100.0
i-Insurance	2	33.3	3	50.0	1	16.7			6	100.0
j-Business Machines	6	33.3	9	50.0			3	16.7	18	100.0
k-Data Processing	10	62.6	6	37.4					16	100.0
l-Computer Programming	3	37.5	4	50.0	1	12.5			8	100.0
m-Business Finance	80	67.2	29	24.4	3	2.5	7	5.9	119	100.0
n-Inter. Economic Theory	33	34.7	45	47.4	9	9.5	8	8.4	95	100.0

APPENDIX D TABLE IV

EVALUATION OF NONACCOUNTING BUSINESS COURSES BY THOSE WHO MAJORED IN ACCOUNTING
AND STUDIED THESE COURSES AT THE KANSAS STATE COLLEGE

Course	Respondents' Evaluations of Course								Total Ratings Percent of Total Rating Factor	
	Essential		Desirable but not Essential		Un- desirable		No Opinion			
	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total		
a-Economic Principles	60	56.1	37	34.6	3	2.8	7	6.5	107	100.0
b-Typewriting	19	32.1	29	49.2	5	8.5	6	10.2	59	100.0
c-Business Organization	51	69.9	18	24.7	2	2.7	2	2.7	73	100.0
d-Bus. Corres. & Rprt. Writ.	36	85.7	5	11.9			1	2.4	42	100.0
e-Business Law	76	70.3	27	25.0	2	1.9	3	2.8	108	100.0
f-Management Principles	52	70.2	19	25.7	1	1.4	2	2.7	74	100.0
g-Marketing Principles	36	38.7	45	48.4	7	7.5	5	5.4	93	100.0
h-Business Statistics	55	51.4	38	35.5	5	4.7	9	8.4	107	100.0
i-Insurance	9	39.1	9	39.1	3	13.0	2	8.8	23	100.0
j-Business Machines	48	55.8	35	40.7	3	3.5			86	100.0
k-Data Processing	14	63.7	7	31.8	1	4.5			22	100.0
l-Computer Programming	20	58.9	13	38.2			1	2.9	34	100.0
m-Business Finance	75	72.1	24	23.1			5	4.8	104	100.0
n-Inter. Economic Theory	7	25.9	20	74.1					27	100.0

APPENDIX D TABLE V

EVALUATION OF NONACCOUNTING BUSINESS COURSES BY THOSE WHO MAJORED IN ACCOUNTING
AND STUDIED THESE COURSES AT THE KANSAS STATE TEACHERS COLLEGE

Course	Respondents' Evaluations of Course									
	Essential		Desirable but not Essential		Un-desirable		No Opinion		Total Ratings	
	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total
a-Economic Principles	54	56.9	37	38.9	2	2.1	2	2.1	95	100.0
b-Typewriting	13	36.1	17	47.2	6	16.7			36	100.0
c-Business Organization	32	35.5	42	46.7	11	12.2	5	5.6	90	100.0
d-Bus. Corres. & Rprt. Writ.	76	83.5	13	14.3	2	2.2			91	100.0
e-Business Law	81	85.2	13	13.7			1	1.1	95	100.0
f-Management Principles	8	42.1	11	57.9					19	100.0
g-Marketing Principles	6	23.2	18	69.2	1	3.8	1	3.8	26	100.0
h-Business Statistics	49	52.7	33	35.5	7	7.5	4	4.3	93	100.0
i-Insurance	10	27.0	21	56.8	2	5.4	4	10.8	37	100.0
j-Business Machines	51	56.7	35	38.9	4	4.4			90	100.0
k-Data Processing	46	64.8	21	29.6	1	1.4	3	4.2	71	100.0
l-Computer Programming	10	83.3	2	16.7					12	100.0
m-Business Finance	32	46.4	29	42.0	4	5.8	4	5.8	69	100.0
n-Inter. Economic Theory	7	25.0	20	71.4	1	3.6			28	100.0

APPENDIX D TABLE VI

EVALUATION OF NONACCOUNTING BUSINESS COURSES BY THOSE WHO MAJORED IN ACCOUNTING
AND STUDIED THESE COURSES AT THE FORT HAYS KANSAS STATE COLLEGE

Course	Respondents' Evaluations of Course									
	Essential		Desirable but not Essential		Un-desirable		No Opinion		Total Ratings	
	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total	No. of Total Rating Factor	Percent of Total
a-Economic Principles	44	68.7	17	26.6	1	1.6	2	3.1	64	100.0
b-Typewriting	4	28.6	8	57.2	1	7.1	1	7.1	14	100.0
c-Business Organization	36	64.2	17	30.4			3	5.4	56	100.0
d-Bus. Corres. & Rprt. Writ.	11	61.1	7	38.9					18	100.0
e-Business Law	51	76.1	15	22.4			1	1.5	67	100.0
f-Management Principles	12	60.0	5	25.0	1	5.0	2	10.0	20	100.0
g-Marketing Principles	10	19.2	29	55.8	7	13.5	6	11.5	52	100.0
h-Business Statistics	12	50.0	9	37.5	2	8.3	1	4.2	24	100.0
i-Insurance	9	19.2	30	63.8	5	10.6	3	6.4	47	100.0
j-Business Machines	28	62.2	13	28.9	1	2.2	3	6.7	45	100.0
k-Data Processing	6	33.3	10	55.6			2	11.1	18	100.0
l-Computer Programming	1	25.0	2	50.0			1	25.0	4	100.0
m-Business Finance	34	61.8	17	30.9	1	1.8	3	5.5	55	100.0
n-Inter. Economic Theory	15	50.0	14	46.7	1	3.3			30	100.0

VITA

Robert B. Clark

Candidate for the Degree of
Doctor of Education

Thesis: A STUDY OF THE EVALUATION OF ACCOUNTING EDUCATION
AND THE ACCOUNTING PROFESSION BY SELECTED GRADUATES
OF UNIVERSITIES AND COLLEGES IN KANSAS

Major Field: Higher Education

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